

Memorandum

Date: October 21, 1998

To: Kerry McCants, Development Services Manager
Bill Murphy, Deputy County Administrative Officer

From: Karl Mohr, Crawford Multari & Clark Associates



Re: Fresno County Net County Cost Analysis

Executive Summary

Fresno County retained Crawford Multari & Clark Associates (CMCA) to update a ten-year old analysis that examined the extent to which County discretionary revenue support the provision countywide services in each of the fifteen cities and unincorporated area. This result is then compared to property and sales tax revenues produced in those areas. In general, the County incurs two types of costs as it provides various services. Countywide costs result from providing services that are available to County residents regardless of whether they reside in one of the fifteen cities or the unincorporated territory of the County. Examples of countywide services are medical and social services, courts, and probation. Conversely, municipal services are those that the County provides exclusively to unincorporated area residents because there is not a city to do so. Examples of municipal services include police protection through the County sheriff patrol function and land use planning.

Any General Fund appropriation in excess of revenues generated by a particular County service is coined a "net County cost" (NCC). Once fees, charges, and other program-specific revenues are expended, the County must use its discretionary revenues to cover additional costs. If such costs are incurred providing countywide services, there is commensurately less revenue available to finance municipal services. Table ES-1 summarizes our analysis.

Similar to ten years ago, our analysis indicates that the County spends far more providing Countywide services to city residents in comparison to property and sales tax revenues generated within those areas. In fact, while the cost of services provided by the County in the incorporated cities has increased by nearly \$34 million compared to ten years ago, the amount of property and sales tax flowing to the County from each city has only increased by about \$2 million. This result can be largely attributed to the state-imposed

ERAF property tax shift that reduced by about half the share of property tax received by the County.

This latter point illustrates that the County has little or no control over significant portions of its discretionary revenue. For example, more than half of the County's discretionary revenues are State subvention funds dictated by State allocation formulas, including prominently Motor Vehicle In-Lieu Fees (VLF) and Proposition 172 funds. Although these and other revenues are used to fund the difference shown in Table ES-1, they are subject to State political processes, and as such, beyond the County's control. The recent discussion in the State Legislature about potential changes to the Vehicle License Fee (VLF) rates and allocation is but the most recent example. Clearly, it is difficult for the County to engage in meaningful long-term financial planning in the face of such uncertainty.

One of the few remaining areas where the County does retain a degree of control is in its land use policies. In particular, the siting of high property and/or sales tax generating uses within the unincorporated parts of the County would to some extent mitigate financial impacts to the County's General Fund. However, such policies are in direct conflict with the County's adopted policies of directing urban development into the existing cities, not to mention sound planning principles. The current rules of the game provide a limited and relatively fixed amount of revenue with which cities and counties can fund desired levels of service. The challenge facing the cities and County, then, is to find a way to continue good land use planning practice, while minimizing adverse impacts to their respective General Funds.

Table ES-1
Fresno County General Fund Net Cost of Countywide Services
Compared to Property & Sales Taxes by Jurisdiction

| Jurisdiction | Cost of Countywide Services | Percent of Total | Property & Sales Tax Revenue to County | Percent of Total | Difference - Net Impact to County General Fund | Percent of Total |
|--------------|-----------------------------|------------------|--|------------------|--|------------------|
| Clovis | 7,155,238 | 7.1% | 5,359,863 | 15.7% | (1,795,375) | 2.7% |
| Coalinga | 1,531,868 | 1.5% | 361,190 | 1.1% | (1,170,678) | 1.8% |
| Firebaugh | 953,443 | 1.0% | 214,283 | 0.6% | (739,160) | 1.1% |
| Fowler | 470,497 | 0.5% | 261,245 | 0.8% | (209,252) | 0.3% |
| Fresno | 74,143,983 | 74.1% | 23,603,215 | 69.1% | (50,540,768) | 76.6% |
| Huron | 939,949 | 0.9% | 63,066 | 0.2% | (876,883) | 1.3% |
| Kerman | 1,267,103 | 1.3% | 263,735 | 0.8% | (1,003,368) | 1.5% |
| Kingsburg | 1,095,202 | 1.1% | 504,390 | 1.5% | (590,813) | 0.9% |
| Mendota | 1,203,846 | 1.2% | 242,048 | 0.7% | (961,798) | 1.5% |
| Orange Cove | 1,171,166 | 1.2% | 195,402 | 0.6% | (975,764) | 1.5% |
| Parlier | 1,576,906 | 1.6% | 154,988 | 0.5% | (1,421,917) | 2.2% |
| Reedley | 2,872,612 | 2.9% | 1,152,472 | 3.4% | (1,720,140) | 2.6% |
| Sanger | 2,641,790 | 2.6% | 756,482 | 2.2% | (1,885,308) | 2.9% |
| San Joaquin | 494,017 | 0.5% | 97,861 | 0.3% | (396,156) | 0.6% |
| Selma | 2,589,187 | 2.6% | 919,375 | 2.7% | (1,669,812) | 2.5% |
| Total | 100,106,805 | 100.0% | 34,149,615 | 100.0% | (65,957,190) | 100.0% |

Introduction and Overview

Fresno County retained Crawford Multari & Clark Associates (CMCA) to analyze the share of County discretionary revenue used to provide countywide services in each of the fifteen cities and unincorporated area, and compare those amounts to discretionary revenues produced in those areas. In general, the County incurs two types of costs as it provides various services. Countywide costs result from providing services that are available to County residents regardless of whether they reside in one of the fifteen cities or the unincorporated territory of the County. Examples of countywide services are medical and social services, courts, and probation. Municipal services, on the other hand, are those services that the County provides exclusively to unincorporated area residents because there is not a city to do so. Examples of the municipal services include police protection through the County sheriff and land use planning.

Any General Fund appropriation in excess of revenues generated by a particular County service is coined a "net County cost" (NCC). Once fees, charges, and other program-specific revenues are expended, the County must use its discretionary revenues to cover additional costs. If such costs are incurred providing countywide services, there is commensurately less revenue available to finance municipal services.

If the issue were simply one of choosing between funding countywide or municipal services from a scarce pot of discretionary revenue, one could argue that it is simply a resource allocation issue resolved by the political process of adopting a budget. However, many of the costs incurred by the County in funding countywide programs result from matching requirements (sometimes referred to as "maintenance of effort" requirements), which commit the County to expending some otherwise discretionary revenue in order to receive funding from the state or federal government. Thus, in many cases, the County is essentially "required" to spend "discretionary" dollars, or risk losing significant sources of other funding for important and needed programs.

The County ten years ago analyzed the extent to which NCC were incurred providing services to residents of the each of the incorporated cities versus the unincorporated area. This analysis was then compared to revenue from property taxes that originated in each of the cities versus the unincorporated area. This report updates that study. However, several important changes in the County's financial landscape have occurred since then.

Changes Since 1987

Several significant changes in the County's financial context have occurred in the past decade. On the revenue side, property taxes are a much smaller share of the County's General Fund. In fiscal year 1986/87, the County received about \$67 million in property tax revenue to fund general governmental services. In the early 1990s, the State of California shifted property tax revenue statewide to schools and away from counties, cities, and other taxing agencies via local Educational Revenue Augmentation Funds (ERAF). The brunt of this tax shift, about 70% statewide, was borne by counties. As a result, the County expects this year to receive about \$46.7 million, a decrease of some 30 percent from a decade ago.

On the other hand, the County expects to receive approximately \$34 million in revenues from Proposition 172, a half-cent sales tax increase passed in 1994, that did not exist ten years ago. At that time, the tax increase was intended to partially backfill property tax losses incurred under the ERAF shift. Such revenues are earmarked for public safety purposes; however, this amount does free other County discretionary revenues for non-public safety purposes.

In addition, the County's responsibility for providing various services has also changed -- and continues to change -- during the past ten years. The state has shifted responsibility for services such as courts and human services; often but not always accompanied by sufficient revenue to offset increased costs. As a result, the distribution of net County costs among County departments is substantially different than ten years ago.

Thus, the analysis presented here differs from that prepared ten years ago in many significant ways.

Methodology

Two general approaches were used to estimate the cost of providing countywide services to residents of the respective jurisdictions. In cases where County departments maintain caseload data by zip code, a case-study approach was used. The County used its geographic information system (GIS) to analyze the distribution of addresses in the County among zip codes and city limits. The GIS contains the geographic location of all addresses within the County. Zip code boundaries are then overlain on the addresses, resulting in the assignment of a unique zip code for every address. Finally, City limit boundaries were overlain on this information to show the percentage of addresses within each zip code that lay within each City's boundaries. The resulting percentages were then used to allocate cases among the various cities and unincorporated area of the County.

For example, within zip code 93727, 71.24% of the addresses were found to lie inside the City of Fresno, 3.78% within Clovis, and the remaining 24.97% were in the unincorporated County. Therefore, caseload data from this zip code were assigned to each jurisdiction in the same relative share. Appendix A presents the allocation factors for each zip code in the County.

For County services that are not tracked on a caseload basis, other approaches were used. In many cases, such costs were allocated on a per capita basis. The rationale for each approach is explained below.

Expenditures

The County aggregates its budget into five functional categories: fiscal and administration, human services, internal services, justice, and land use. Within each functional category are a number of budget units, which track the financial information for the various programs within each functional category. For each budget unit, the

budget shows the net County cost, which again is total appropriations less all program-specific revenues.

The first step in determining which costs to allocate involves separating municipal costs from Countywide costs. As noted above, municipal costs are those associated with providing services solely to residents of the unincorporated area because, in the absence of an incorporated city, the County is the only such service provider. Examples include sheriff patrols and land use planning. The amounts determined to be municipal service costs are deducted from the net County costs to be allocated under this analysis.

The net County costs amounts shown in the County budget are General Fund revenues only. However, three additional revenue sources are sometimes used to augment General Fund revenues. First, the County receives so-called "realignment" revenue from the state to offset County medical services costs in budget unit 5240. Although technically discretionary, such revenues are received only if the County provides local matching funds. The total amount of net County costs shown in the budget includes the realignment funds (again, because they are technically discretionary); however, the real net effect on the County's General Fund is only the amount of the local match. Therefore, such realignment funds are subtracted from the net County cost figures to reflect only the net General Fund amount.

Second, the County has opted to use retained earnings from the transition of the Valley Medical Center to offset General Fund costs. Such revenues are purely discretionary, and while they are not technically accounted for in the General Fund, they do represent revenues the County could direct toward municipal services. Thus, such funds are added back to the General Fund costs to accurately reflect the total amount of discretionary revenue directed to each program.

Finally, similar to the use of enterprise fund retained earnings, the County has monies derived from so-called Teeter funds, which again are purely discretionary. Such revenues derive from delinquent property tax collections. The use of these revenues decreases the net impact to the County's General Fund, and as such, should be included in the universe of revenues subject to this analysis.

Table 1 presents a summary of total net County costs by budget unit as shown in the 1998/99 preliminary budget, the deduction of municipal service costs, and the appropriate adjustments to account for the use of realignment, enterprise, and Teeter funds. The shaded column in Table 1 thus shows the total costs that are to be allocated under this analysis. The last column in Table 1 indicated the cost allocation approach used for each budget unit.

Finance and Administration

The budget units found within this functional category primarily support the overall County organization. Two exceptions are the Auditor-Controller's and Assessor's offices. The Auditor-Controller's office provides a variety of financial accounting

services to many agencies throughout the County, including special fund accounting and tax collecting for the cities. The Auditor-Controller charges these agencies for the cost of such services; the remaining net County cost can therefore be assumed to be the cost of providing services in support of such activities for the unincorporated part of the County. By definition, such costs are municipal services and therefore not part of this analysis.

Likewise, the Assessor charges each affected agency a share of the cost of maintaining property assessment rolls and related costs. One exception is the cost of property tax administration related to school districts within the County. State law precludes County's from levying service charges on school districts. Therefore, the remaining net County cost associated with the Assessor function is that related to property tax administration in the unincorporated area and school-related costs. These costs are thus treated as if they were municipal cost, and not included in this analysis.

One other exception is budget unit 2540, which is a collection of miscellaneous expenditures, some of which are intended to serve only unincorporated areas, and others which extend services County wide. Table 2 shows the breakdown of this budget unit and how the cost of each item was allocated under this analysis.

Table 3 shows the summary cost allocation of fiscal and administration functions.

Human Services System

Fresno County recently integrated its health and social services functions into a single Human Services System (HSS). Twelve budget units within HSS have net County costs associated with them. One of those budget units, 5620, is a municipal service reflecting the County's share of providing animal control services in the unincorporated parts of County. The remaining of services provided by HSS are thus countywide services.

Caseload data were used to derive appropriate cost allocation percentages. Departmental budget personnel compiled data about the numbers of existing service recipients, including the zip code within which they reside. As noted above, zip codes were then allocated among the fifteen cities and unincorporated area based on the percentage of total addresses within each zip code that lie within each city. In a couple of budget units, there were cases and/or persons being served for which no zip code information was available. We show the cost allocation two ways in such circumstances. First, we simply show the "unknown" cases as a separate line item and distribute to it the proportional share of costs. The second technique assumes that cases of "unknown" origin are distributed similarly to those that are known. Therefore, the "unknown" cases are simply allocated back out to the fifteen cities and unincorporated area in the same proportion as known cases.

The following briefly describes the function of each budget unit within HSS that was part of this analysis. Table 4 shows the actual cost allocation among the cities and unincorporated area, including "unknown" cases as described above. Table 4a shows the

cost allocation when "unknown" cases are redistributed among the various agencies. Appendix B provides additional detail regarding the cost allocation for each budget unit.

Budget Unit 5600 – HSS Administration. This budget unit includes a variety of administrative support for the entire Human Services function including, personnel, financial services, computer support, and related services. A direct service provided from this budget unit is substance abuse treatment. Budget staff indicated that recipients of such services provides a reasonable basis for allocating the relatively small amount of net County cost associated with this budget unit. A list of 5,630 current substance abuse clients by zip code was used to allocate this cost.

Budget Unit 5610 – Employment and Temporary Assistance. This budget unit supports public assistance and employment programs, which have undergone a variety of recent changes under the auspices of the California Work Opportunity and Responsibility to Kids (CalWORKS) program. County budget staff indicated that the 15,176 persons who received assistance under the Greater Avenues for Independence (GAIN) program comprise a reasonable population across which to spread these costs.

Budget Unit 5630 – Adult Services. This budget unit supports two programs that serve adult mental health needs. Adult protective service provides intervention in the event of elder abuse, neglect, or exposure to hazardous living conditions. In addition, adult mental health services are funded through this budget. County staff indicated that the combination of adult protective services and mental health clients would be the appropriate population among which to allocate costs. Staff provided list of 10,811 such clients by zip code, which were then allocated to each of the cities and unincorporated area.

Budget Unit 5640 – Children and Family Services. This budget unit supports a number of services intended for children and families requiring mental health and social service assistance. Discussions with County staff indicated that the combination of three client indicators would best represent the allocation of these costs among the cities and unincorporated area: the number of child protective services referrals (31,980), the number of child protective services placements (2,665), and the number of child mental health clients (2,978). Lists of these clients by zip code were used to allocate costs.

Budget Unit 5240 – County Medical Services. This budget unit supports medical service to the County's indigent population. County staff developed a list of clients by zip code of residence, which was used to spread these costs.

Budget Unit 6310 - Employment and Temporary Assistance for Family Groups and Budget Unit 6320 - Employment and Temporary Assistance for Unemployed Parents. These budget units provide public assistance cash grants for families with dependent children, their caretakers, and other essential persons. These budget units are parts of what was formerly known as Aid to Families with Dependent Children (AFDC). County staff provided a breakdown by zip code of residence of persons receiving cash assistance

under these programs. Of the 38,233 total persons, 9,390 receive benefits through budget unit 6310. The remaining 28,843 persons fall under budget unit 6320.

Budget Unit 6410 – Foster Care. This budget unit provides funding for the care of children placed in out-of-home foster care. Funds are intended to provide food, housing, and other basic needs of foster children. Staff provided a list by zip code of 3,062 foster children within the County, which was used to spread costs among the cities and unincorporated area.

Budget Unit 6415 – Adoptions. This budget unit provides funding to support parents who need financial assistance in order to adopt children. A list of the 663 clients by zip code was prepared by County staff and used to allocate costs among the cities and unincorporated area.

Budget Unit 6420 – In-Home Supportive Services. This budget unit supports mandated services to aged and disabled persons who are otherwise unable to perform certain functions and cannot remain in their homes unless such services are available. County staff provided a list by zip code of the 9,309 IHSS clients within the County, which was used to spread costs among the cities and unincorporated area.

Budget Unit 6645 – General Relief. This budget unit supports assistance to individuals who are not eligible for other assistance programs, but meet eligibility requirements established by the Board of Supervisors. Staff provided a list of 1,986 clients by zip code, which was used to allocate costs.

Tables 4 and 4a presents the cost allocation based on the discussion presented above. Additional detail including specific caseload numbers can be found in Appendix B of this report.

Internal Services

Internal services refer to a variety of services that in general support the ongoing operation of the County. The General Services Department provides countywide facility services including real estate management, building maintenance, and security. Because this function supports countywide operations, its costs are allocated simply on the basis of countywide population. Likewise, purchasing and personnel service costs support the myriad functions the County performs, and are similarly allocated on a per capita basis. Parks and recreation services are available on an equal basis to all residents of the County; thus, these costs are allocated on a countywide per capita basis.

Table 5 summarizes the allocation of internal service costs based on countywide per capita multipliers.

Justice Services

The Justice Service functional category includes more than a dozen different budget units that comprise public protection, incarceration, rehabilitation, and related public safety

functions. Table 1 shows that more than half of the total net County cost is expended on such services. Eleven of the budget units in this category have associated net County costs. One budget unit, 3110, Sheriff protection, is a municipal service. This budget supports the patrols and law enforcement activities within the unincorporated areas of the County. The remaining ten budget units support countywide services and costs for those services are therefore allocated in this analysis.

As with Human Services, caseload data were used to derive appropriate cost allocation percentages. Departmental budget personnel compiled data about the numbers of existing clients, including the zip code within which they reside. As noted above, zip codes were then allocated among the fifteen cities and unincorporated area based on the percentage of total addresses within each zip code that lie within each city.

In several cases, there were clients for whom no zip code information was available or whose residence was outside the County. This was particularly true in the areas of probation and the County jail, where persons residing outside the County may be enrolled in various programs. Similar to the Human Services analysis above, we show the cost allocation two ways in such circumstances. First, we show the "unknown" or "out of County" cases as separate line items with proportional shares of net County cost. The second technique assigns cases of "unknown" or "out of County" origin to the fifteen cities and unincorporated area in the same proportion as known cases.

The following briefly describes the function of each budget unit within Justice Services that was part of this analysis. Table 6 shows the cost allocation among the cities and unincorporated area, including "unknown" and "out of County" cases as described above. Table 6a shows the cost allocation when "unknown" and "out of County" cases are redistributed among the various agencies.

Appendix C provides detailed caseload information and shows the specific cost allocation for each budget unit.

Budget Unit 2838 – Court Ancillary Services. This budget unit provides funding for trial court operation as part of the County's required "maintenance of effort" (MOE) to receive State funding under the Trial Court Funding Act of 1997. Discussions with County staff indicated that traffic tickets provided a reasonable basis for spreading the net County cost in this budget unit among the cities and unincorporated area. A database of about 60,000 traffic tickets issued between July and December 1997 was used to allocate net County costs among the cities and unincorporated area.

Budget Unit 2850 – County Clerk - Elections. This budget unit supports the maintenance of voter records, and administration of Federal, State, and local elections. The Clerk imposes charges for direct service costs on each agency that has a ballot question before the voters. The amount that is not so charged is largely attributable to the ongoing maintenance of the voter rolls. Thus, these costs are allocated based upon the number of registered voters within each jurisdiction.

Budget Unit 2860 – District Attorney. The District Attorney's office is responsible for prosecution of all criminal violations of State and local laws, including investigation and civil action in consumer fraud cases. The DA's office does not maintain caseload data with address information. Further, the caseload in any given year can vary substantially. Finally, only a couple of high profile cases can significantly skew average costs.

Discussions with DA staff indicated that using a weighted average of the cost allocation for the Public Defender (BU 2875 and 2880), Sheriff Main Jail (BU 3410), and adult Probation (BU 3430) would provide a reasonable basis for allocation DA costs. Many of the clients of these other budget units will have had contact with the DA's office.

Budget Unit 2870 – Grand Jury. The County Grand Jury is comprised of County residents convened to investigate and inquire into the operations of the County, cities, and special districts. Because its service extends throughout the County, the small amount of net County cost is therefore allocated on a countywide per capita basis.

Budget Unit 2875 – Alternate Indigent Defense and Budget Unit 2880 – Public Defender. The Public Defender's office provides legal representation to persons accused of crimes who do not have the financial means to provide private legal representation. In some cases, the Public Defender's office may have a conflict representing a particular person. In such cases, outside legal services are contracted out of budget unit 2875. The County has recently implemented its Public Defender Case Tracking System, which includes address information for clients of the office. This information was used to allocate approximately 28,850 cases. The same cost allocation percentages were used to allocate costs in budget unit 2875.

Budget Unit 3410 – Sheriff Main Jail. This budget unit supports the operation of County jail. The County expects to receive approximately \$9.2 million in booking fees from cities within the County, charges for housing prisoners of other agencies in County facilities. This amount reduces the net County cost by a like amount. However, the remaining cost of operating the jail imposes a \$17.1 million net County cost. County staff provided a database of zip codes within which current inmates (as of 9/16/98) reside. This snapshot may vary slightly from time to time, but is thought to be representative of ongoing prisoner populations. This information was used to allocate costs among the fifteen cities and unincorporated area.

Budget Unit 3430 – Probation, Budget Unit 3440 – Probation Juvenile Hall, and Budget Unit 3445 – Probation Juvenile Camp. Probation is a State mandated justice system department responsible for supervision of persons recently released from custody. This budget unit also supports ongoing investigative work, as well as collaborations with outside law enforcement agencies on special assignments. In addition, the department oversees facilities used in the management of juvenile offenders, including treatment and substance abuse services.

Probation staff maintain caseload data for the services provided under these three budget units. These data were used to allocate costs among the fifteen cities and unincorporated area of the County.

Budget Unit 4330 – Coroner, Public Administrator, Public Guardian. This budget unit supports three important countywide functions. The coroner investigates deaths resulting from homicide, suicide, accidents, infectious diseases, or unknown causes, and performs autopsies and internment of indigents. The Public Administrator is responsible for administering the estates of deceased individuals in cases where there is not will or other executor. The Public Guardian oversees the affairs of persons deemed incompetent to do so on their own. All of these services are available to all residents of the County; therefore, the cost of these functions has been allocated on a countywide per capita basis.

Table 6 shows the cost allocation among the cities and unincorporated area, including “unknown” and “out of County” cases as described above. Table 6a shows the cost allocation when “unknown” and “out of County” cases are redistributed among the various agencies.

Appendix C provides detailed caseload information and shows the specific cost allocation for each budget unit.

Land Use

Four of the five budget units included under the functional classification of Land Use that have net County costs are countywide services. Budget unit 4360, Development Services, the County’s planning department which oversees and regulates land development in the unincorporated area of the County only, and is therefore a municipal service.

Budget unit 1930, Advertising County Resources, supports the promotion of trade and commerce throughout Fresno County. Expenditure of these funds presumably provides potential benefit to residents throughout the County. Therefore, for this analysis, such costs are allocated on a countywide per capita basis.

Budget unit 4010, Agriculture, supports a variety of countywide functions. In addition to inspection and regulation of agricultural commodities and practices, the department also enforces State laws regarding the accuracy of weight and measuring devices, prepackaged merchandise, and vapor recovery pursuant to air pollution regulations. These varied services span the County, both in the cities and unincorporated areas. Thus, these costs are allocated on a countywide per capita basis.

The Local Agency Formation Commission (LAFCo) is supported under budget unit 4370. LAFCo oversees proposed governmental service reorganizations and expansion of cities’ political boundaries. Because LAFCo’s service area includes the entire County, it seems reasonable to allocate such costs on a countywide per capita basis.

Budget unit 7205 tracks financial activity relating to Community Development Block Grant (CDBG) funding received from the federal government. Virtually all revenue for this program is federal aid money. The County charges this activity for a share of overhead costs based on the current County cost allocation plan. This charge provides a net increase to the General Fund of \$59,895. Because CDBG funding is used for various housing programs throughout the County, this amount is credited to each agency on a per capita basis. However, the cities of Fowler, Fresno, Huron, Mendota, and San Joaquin do not participate in the County CDBG program; thus, these cities are not included in the allocation of this budget unit.

Budget unit 7610 supports the County Cooperative Extension office, which provides education and research programs in agriculture, nutrition, family and consumer sciences through cooperative efforts with the University of California. The County's share of such costs includes clerical, field assistance, printing, operating supplies, transportation, and facilities. Services provided under this program are available to all residents of the County; thus, its costs are allocated on a countywide per capita basis.

Table 7 shows the allocation of Land Use costs among the fifteen cities and unincorporated area based on the discussion above.

Expenditure Allocation Summary

Tables 8 and 8a summarize the allocation of total net County costs from the discussion above. Table 8 includes costs associated with caseload data of unknown or out of County origin and shows them separately. Table 8a also includes such costs, but shows them redistributed among the fifteen cities and unincorporated County.

Revenues

The universe of revenues from which the County can fund net County costs are called discretionary revenues. Table 9 shows the proposed 1998/99 General Fund budget estimates of this amount by line item. In general, there are three significant sources of County General Fund discretionary revenue: property taxes, other taxes, and subventions from the state of California. Combined, these three sources account for more than 90% of County discretionary revenue.

The following describes each of these major revenues and from whence they originate.

Property Taxes

As shown in Table 9, the County expects to receive about \$46.7 in property tax revenue in the current fiscal year. Of this amount, more than \$40 million derives from the secured property tax roll, that is, taxes on real property such as land, buildings, and certain types of fixtures. The remaining line items, with the exception of Redevelopment Tax Increment Reimbursements, are other types of property tax revenue.

Property tax revenues are shared among a number of local governmental agencies based on "tax rate areas," which define the share of the base property tax rate received by such

agencies. For example, taxes paid by property within the City of Fresno are distributed among a number of agencies, including the City, County, and school districts, among others. The County Auditor-Controller maintains information about the extent to which the County receives revenue from property within each incorporated city. Table 10 presents this information.

As can be seen in Table 10, the County experienced a substantial loss of property tax revenue when the State shifted funding to local school districts via the Educational Revenue Augmentation Fund (ERAF). As noted in the introduction to this report, ERAF resulted from the State's decision to resolve its General Fund budget shortfall at the expense of local governments, especially counties. Table 10 shows that prior to ERAF, the County would have received about \$54.2 million in property tax revenue from property located within the cities. However, the ERAF shift resulted in about 51% of the County's property tax revenue moving to fund schools. Thus, the County now expects to receive about \$26.5 million from taxes on property within the incorporated cities.

Table 10 also shows the allocation of other property taxes shown in Table 9. Unsecured, supplemental, and delinquent property tax revenues are assumed to derive from the cities in the same proportion as the secured roll. Finally, revenues resulting from pass-through agreements with various redevelopment agencies are likewise credited back to the originating city.

Sales Taxes

Fresno County has negotiated sales tax sharing agreements with twelve of the fifteen cities in the County. Table 11 illustrates the amount of revenue. The most recent data from the Auditor's office is for fiscal year 1996/97. We have assumed that these amounts have increased by three percent per year to adjust the data to 1998/99.

Other Revenues

Table 9 shows the majority of County discretionary revenues derive from revenues other than property and sales taxes. In particular, motor vehicle in-lieu fees and Proposition 172 funds provide more than 45% of total County discretionary revenue. A variety of other revenues such as interest and rental earnings, Williamson Act reimbursements, and several minor taxes comprise the remainder of the County's discretionary revenue.

Motor vehicle in-lieu fees are allocated from the state to the County on the basis of countywide population. Proposition 172 monies are allocated on the basis of countywide retail sales. Each city in Fresno County also receives allocations of these revenues based on state formulas. The County's view of these revenues is that since they are allocated by the State, and as such beyond local control, they are not situs-based, and therefore not included in this analysis.

Summary

Tables 12 and 12a summarize the results of this analysis by comparing the two estimates of net County costs by jurisdiction to the property and sales tax originating in each city.

Table 12 uses the derivation of net County costs that include allowances for out of County and unknown case loads. Table 12a uses the net County cost derivation that redistributes those cost among the cities and unincorporated area.

Our analysis indicates that the County spends substantially more providing Countywide services to city residents in comparison to property and sales tax revenues generated within those areas. In fact, while the cost of services provided by the County in the incorporated cities has increased by nearly \$34 million compared to ten years ago, the amount of property and sales tax flowing to the County from each city has only increased by about \$2 million. The latter statistic can be largely attributed to the state-imposed ERAF property tax shift that reduced by about half the share of property tax received by the County.

Compounding the ERAF shifts is the fact that the substantial majority of County discretionary revenue lies outside the County's control. For example, just this legislative year, several proposals were debated that could have changed how motor vehicle in-lieu fees were collected and allocated to local agencies. The package finally adopted by the state legislature ultimately left the County financially unchanged. However, the potential for future changes to the allocation of this and other revenues remains unclear.

Such uncertainty makes long range financial planning difficult at best. Many cities and counties throughout California have responded to this circumstance by attempting to use the financial system to what little advantage it offers. In particular, using their control over land use, many local agencies have opted to encourage the development of uses that will generate substantial property and sales taxes because large portions of those revenues are returned to the jurisdiction within which such uses are located. However, siting land uses solely for financial reasons often conflicts with other planning goals.

Many of the cities and County of Fresno have acknowledged this potential conflict by entering into property and sales tax sharing agreements. Both the cities and County generally agree that urban scale development should be directed into existing cities where infrastructure and public services are generally available, or easier and less expensive to provide. However, as noted above, such policies may reduce County discretionary revenues by limiting property and sales tax revenues. Acknowledging this fact, many of the cities and County have agreed to share such revenues as one means of mitigating fiscal impacts to the County's General Fund while encouraging sound land use planning.

The current system of local government finance provides limited and relatively fixed amount of revenue with which cities and counties can fund desired levels of service. What's clear is that all local agencies in California are struggling to maintain service levels in the face of ever-tightening budgets. The challenge facing the cities and County is to find a way to continue good land use planning practice, while minimizing adverse impacts to their respective General Funds.

Persons Contacted

The following persons were contacted and/or provided data used in this analysis:

Anderson, Susan – County Clerk
Eidal, Hal – Public Works & Development Services
Englemen, Jim – Sheriff's Office
Erwin, Jim – County Medical Services
Francone, Clyde – Auditor-Controller's Office
Freed, Robert – District Attorney's Office
Fries, Carolyn - County Administrative Office
Fries, Kevin - County Administrative Office
Jackson, Sydney – Computer Services
Lindegren, Betsy – Probation Department
McCants, Kerry - Public Works & Development Services
Miller, John – County Medical Services
Murphy, Bill – County Administrative Office
Pauline, Erine - Court Ancillary Services
Popp, John – Public Works & Development Services
Puccini, Margaret – Public Defenders Office
Puglia, Frank – Human Services Department
Rosconi, Steve - District Attorney's Office
Schab, Tom – Assessor's Office
Stover, Jeff – Human Services Department
Thompson, Susan – County Administrative Office
Ward, Douglas – General Services
Weiser, Jon – County Administrative Office

Attachments

Tables

Appendix A – Allocation of Zip Codes Among the Cities and Unincorporated Area
Appendix B – Detailed Human Services Caseload Data
Appendix C – Detailed Justice Services Caseload Data

Table 1 - Net County Costs to Allocate and Cost Allocation Approach Summary

| S.U. | DEPARTMENT | 98/99 Net County Cost | Municipal Service Cost | Countywide Service Cost | (Less Reassignment Revenue) | Enterprise Fund Ret. Earnings | Teaser Funds | Total Costs to Allocate | Cost Allocation Approach |
|---|--------------------------|-----------------------|------------------------|-------------------------|-----------------------------|-------------------------------|----------------|-------------------------|--|
| FINANCE & ADMINISTRATION | | | | | | | | | |
| 0110 | BOARD OF SUPERVISORS | 988,489 | 0 | 988,489 | | | | 988,489 | per Countywide capita |
| 0120 | CAO | 1,050,588 | 0 | 1,050,588 | | | | 1,050,588 | per Countywide capita |
| 0122 | CAO GRANTS | 0 | 0 | 0 | | | | 0 | |
| 0410 | AUDITOR-CONTROLLER | 5,182,079 | 5,741,568 | (579,477) | | 579,477 | | 0 | per Countywide capita |
| 0420 | ASSESSOR | 4,582,784 | 5,388,613 | (813,849) | | 813,849 | | 0 | 100% unincorporated |
| 0710 | COUNTY COUNSEL | 1,833,574 | 0 | 1,833,574 | | | | 1,833,574 | per Countywide capita |
| 2540 | MISC. EXPENDITURES | 8,587,322 | 1,240,886 | 5,348,734 | | | | 6,370,314 | specific analysis |
| 7110 | VETERANS' SERV OFFICER | 98,933 | 0 | 98,933 | | | 1,023,580 | 98,933 | per Countywide capita |
| 7515 | LIBRARIAN | 310,744 | 0 | 310,744 | | | | 310,744 | per Countywide capita |
| 8210 | CONTINGENCIES | 1,000,000 | 0 | 1,000,000 | | | | 1,000,000 | per Countywide capita |
| TOTAL FINANCE & ADMINISTRATION | | 21,382,483 | 12,378,787 | 8,013,738 | 0 | 2,418,808 | 0 | 11,430,842 | |
| HUMAN SERVICES SYSTEM | | | | | | | | | |
| 5800 | HSS ADMINISTRATION | 93,732 | 0 | 93,732 | | | | 93,732 | case-study |
| 5810 | EMPLOY. & TEMP ASST. | 1,220,445 | 0 | 1,220,445 | | | | 1,220,445 | case-study |
| 5820 | COMM. HEALTH SERVICES | 428,408 | 428,408 | 0 | | | | 0 | 100% unincorporated |
| 5830 | ADULT SERVICES | 208,851 | 0 | 208,851 | | | | 208,851 | case-study |
| 5840 | CHILDREN & FAM SERVICES | 894,987 | 0 | 894,987 | | | | 894,987 | case-study |
| 5240 | COUNTY MED. SERVICES | 36,941,311 | 0 | 36,941,311 | (24,581,800) | | | 11,359,711 | case-study |
| 6310 | AFDC - FG | 871,429 | 0 | 871,429 | | | | 871,429 | case-study |
| 6320 | AFDC - UP | 588,404 | 0 | 588,404 | | | | 588,404 | case-study |
| 6410 | FOSTER CARE | 1,750,480 | 0 | 1,750,480 | | | | 1,750,480 | case-study |
| 6415 | ADOPTIONS | 125,578 | 0 | 125,578 | | | | 125,578 | case-study |
| 6420 | IHSS | 8,929,008 | 0 | 8,929,008 | | | | 8,929,008 | case-study |
| 6615 | REFUGEES | 0 | 0 | 0 | | | | 0 | case-study |
| 6645 | GENERAL RELIEF | 3,048,728 | 0 | 3,048,728 | | | | 3,048,728 | case-study |
| TOTAL HUMAN SERVICES | | 53,878,988 | 428,408 | 53,248,981 | (24,581,800) | 0 | 0 | 28,998,381 | |
| INTERNAL SERVICES | | | | | | | | | |
| 0130 | GENERAL SERVICES | 5,981,295 | 0 | 5,981,295 | | 918,527 | 300,000 | 7,199,822 | per Countywide capita |
| 0440 | PURCHASING | 581,186 | 0 | 581,186 | | | | 581,186 | per Countywide capita |
| 1010 | PERSONNEL | 1,024,560 | 0 | 1,024,560 | | | | 1,024,560 | per Countywide capita |
| 1910 | CAPITAL IMPROV. | 0 | 0 | 0 | | 553,856 | 442,300 | 996,156 | per Countywide capita |
| 1912 | CAPITAL IMPROV. GRANTS | 0 | 0 | 0 | | | | 0 | NA |
| 7910 | PARKS & REC | 1,634,351 | 0 | 1,634,351 | | | | 1,634,351 | per Countywide capita |
| TOTAL INTERNAL SERVICES | | 9,221,391 | 0 | 9,221,391 | 0 | 1,472,383 | 742,300 | 11,436,074 | |
| JUSTICE | | | | | | | | | |
| 2838 | COURT ANCILLARY SERVICES | 12,825,033 | 0 | 12,825,033 | | | | 12,825,033 | case load analysis |
| 2850 | COUNTY CLERK | 1,989,429 | 0 | 1,989,429 | | 2,315,794 | | 4,315,223 | registered voters |
| 2890 | DISTRICT ATTORNEY | 8,821,737 | 0 | 8,821,737 | | 504,938 | | 9,328,676 | weighted average of 2875, 2890, 3410, 3430 |
| 2882 | D. A. - GRANTS | 0 | 0 | 0 | | | | 0 | |
| 2885 | D. A. - FAMILY SUPPORT | 0 | 0 | 0 | | | | 0 | |
| 2870 | GRAND JURY | 30,378 | 0 | 30,378 | | | | 30,378 | per Countywide capita |
| 2875 | ALTERNATE INDIGENT DEFEN | 3,005,186 | 0 | 3,005,186 | | | | 3,005,186 | Same as 2890 |
| 2880 | PUBLIC DEFENDER | 5,705,643 | 0 | 5,705,643 | | | | 5,705,643 | case load |
| 3110 | SHERIFF | 32,151,010 | 32,151,010 | 0 | | | | 0 | |
| 3112 | SHERIFF - GRANTS | 0 | 0 | 0 | | | | 0 | |
| 3410 | SHERIFF - MAIN JAIL | 17,137,836 | 0 | 17,137,836 | | | | 17,137,836 | residence of inmates |
| 3430 | PROBATION | 9,447,901 | 0 | 9,447,901 | | 1,744,883 | | 11,192,984 | case load |
| 3432 | PROBATION - GRANTS | 0 | 0 | 0 | | | | 0 | |
| 3440 | PROB - JUV. HALL | 5,201,280 | 0 | 5,201,280 | | | | 5,201,280 | case load |
| 3445 | PROBATION JUVENILE CAMP | 748,884 | 0 | 748,884 | | | | 748,884 | case load |
| 4330 | PAPG-CORONER | 888,384 | 0 | 888,384 | | | | 888,384 | per Countywide capita |
| TOTAL JUSTICE | | 87,831,270 | 32,151,010 | 85,680,280 | 0 | 4,568,368 | 0 | 70,345,688 | |
| LAND USE | | | | | | | | | |
| 1930 | COUNTY ADV. RESOURCES | 86,315 | 0 | 86,315 | | | | 86,315 | per Countywide capita |
| 4010 | DEPT. OF AG | 1,210,823 | 0 | 1,210,823 | | | | 1,210,823 | per Countywide capita |
| 4360 | P W - DEVELOPMENT | 1,108,281 | 1,938,464 | (830,203) | | 830,203 | | 0 | |
| 4370 | LAFCO | 77,388 | 0 | 77,388 | | | | 77,388 | per Countywide capita |
| 4700 | P W - TRANSIT SERVICES | 0 | 0 | 0 | | | | 0 | |
| 5512 | PUBLIC WORKS - GRANTS | 0 | 0 | 0 | | | | 0 | |
| 7205 | COBG | (39,886) | 0 | (39,886) | | | | (39,886) | per Countywide capita |
| 7910 | COOPERATIVE EXTENSION | 359,882 | 0 | 359,882 | | | | 359,882 | per Countywide capita |
| TOTAL LAND USE | | 2,752,382 | 1,938,464 | 813,828 | 0 | 830,203 | 0 | 1,844,131 | |
| TOTAL ALL DEPARTMENTS | | 184,875,915 | 48,895,639 | 137,979,276 | (24,581,800) | 9,284,888 | 742,300 | 123,424,884 | |

Source: Fresno County 1998/99 Preliminary Budget, and Crawford Muller Clark & Associates.

Table 2 - Cost Allocation of Budget Unit 2540 - Interest and Miscellaneous Expenditures

| Item | Cost | Cost Allocation Basis | Notes |
|--|------------------|-----------------------|--|
| Financing Fees | 3,680,000 | Countywide population | Supports countywide financing needs |
| Road Fund offset | 1,021,583 | Municipal Service | Supports maintenance of roads in unincorporated area |
| Countywide Audit | 190,000 | Countywide population | Supports countywide operations |
| Amador Plan fire services | 159,005 | Municipal Service | Fire service in unincorporated areas |
| Legion of Valor Museum | 10,000 | Countywide population | Service is available to all residents |
| Millerton fire services | 60,000 | Municipal Service | Fire service in unincorporated areas |
| Fresno-Madera Area Agency on Aging | 11,729 | Countywide population | Benefits all County residents |
| Volunteer Bureau Crossing Guard Program | 14,231 | Countywide population | Benefits all County residents |
| Fresno City/County Historical Society | 11,776 | Countywide population | Service is available to all residents |
| Commission on Status of Women | 4,000 | Countywide population | Service is available to all residents |
| Welfare & Institutions Code Section 4801 Cases | 1,000 | Countywide population | Service is available to all residents |
| Legislative Advocacy Services | 55,200 | Countywide population | Supports countywide operations |
| Computer Equipment | 1,023,580 | Countywide population | Supports countywide operations |
| Outside Counsel | 298,000 | Countywide population | Supports countywide operations |
| Sexual Assault Exams | 75,000 | Countywide population | Service is available to all residents |
| Armoured Transport | 28,352 | Countywide population | Supports countywide operations |
| Miscellaneous other projects | 287,448 | Countywide population | Supports countywide operations |
| Special Departmental Expense | 700,000 | Countywide population | Supports countywide operations |
| Total Project Costs | 7,610,902 | | |
| Total Municipal Service Cost | 1,240,588 | | |
| Net County Cost to Allocate | 6,370,314 | | |

Source: Fresno County 1998/99 Preliminary Budget, and Crawford Multari Clark & Associates.

Cost Allocation Summary - Budget Unit 2540

| Jurisdiction | 1/1/98 Population | % of Total | Share of BU 2540 Costs |
|----------------|-------------------|---------------|------------------------|
| Clovis | 67,716 | 8.6% | 548,276 |
| Coalinga | 10,395 | 1.3% | 84,165 |
| Firebaugh | 6,103 | 0.8% | 49,414 |
| Fowler | 3,821 | 0.5% | 30,937 |
| Fresno | 411,611 | 52.3% | 3,332,691 |
| Huron | 5,680 | 0.7% | 45,989 |
| Kerman | 7,424 | 0.9% | 60,110 |
| Kingsburg | 8,980 | 1.1% | 72,708 |
| Mendota | 7,607 | 1.0% | 61,592 |
| Orange Cove | 7,859 | 1.0% | 63,632 |
| Parlier | 10,862 | 1.4% | 87,946 |
| Reedley | 20,187 | 2.6% | 163,448 |
| Sanger | 18,751 | 2.4% | 151,821 |
| San Joaquin | 3,025 | 0.4% | 24,493 |
| Selma | 18,050 | 2.3% | 146,145 |
| Unincorporated | 178,708 | 22.7% | 1,446,945 |
| Total | 786,779 | 100.0% | 6,370,314 |

Source: California Department of Finance, and Crawford Multari & Clark Associates.

Table 3 - Fiscal and Administration Cost Allocation Summary

| Jurisdiction | 1/1/96 Population | % of Total | BU 0110 - Board of Supervisors | BU 0120 - CAO's Office | BU 0710 - County Counsel | BU 2540 - Misc. Expen. (1) | BU 7110 - Veterans Services | BU 7515 - Librarian | BU 8210 - Contingencies | Total Fiscal & Administration |
|----------------|----------------------|---------------|-----------------------------------|---------------------------|-----------------------------|----------------------------------|-----------------------------------|------------------------|----------------------------|----------------------------------|
| Clovis | 67,716 | 6.6% | 63,355 | 90,421 | 140,597 | 548,278 | 8,343 | 26,745 | 88,067 | 983,805 |
| Coalinga | 10,395 | 1.3% | 12,796 | 13,880 | 21,583 | 84,165 | 1,281 | 4,105 | 13,212 | 151,023 |
| Firebaugh | 6,103 | 0.8% | 7,513 | 8,149 | 12,672 | 49,414 | 752 | 2,410 | 7,757 | 88,667 |
| Fowler | 3,821 | 0.5% | 4,703 | 5,102 | 7,933 | 30,937 | 471 | 1,509 | 4,857 | 55,513 |
| Fresno | 411,611 | 52.3% | 506,674 | 549,625 | 654,620 | 3,332,691 | 50,711 | 162,569 | 523,160 | 5,980,050 |
| Huron | 5,860 | 0.7% | 6,992 | 7,585 | 11,793 | 45,969 | 700 | 2,243 | 7,219 | 82,521 |
| Kerman | 7,424 | 0.9% | 9,139 | 9,913 | 15,414 | 60,110 | 915 | 2,932 | 9,436 | 107,859 |
| Kingsburg | 8,980 | 1.1% | 11,054 | 11,991 | 18,645 | 72,708 | 1,108 | 3,547 | 11,414 | 130,465 |
| Mantota | 7,007 | 1.0% | 9,364 | 10,158 | 15,794 | 61,592 | 937 | 3,004 | 9,669 | 110,518 |
| Orange Cove | 7,859 | 1.0% | 9,674 | 10,494 | 16,317 | 63,632 | 968 | 3,104 | 9,869 | 114,179 |
| Parlier | 10,862 | 1.4% | 13,371 | 14,504 | 22,563 | 87,946 | 1,338 | 4,280 | 13,806 | 157,808 |
| Reedley | 20,187 | 2.6% | 24,849 | 26,956 | 41,914 | 163,448 | 2,487 | 7,973 | 25,658 | 293,285 |
| Sanger | 16,751 | 2.4% | 23,082 | 25,036 | 38,932 | 151,821 | 2,310 | 7,406 | 23,833 | 272,422 |
| San Joaquin | 3,025 | 0.4% | 3,724 | 4,039 | 6,261 | 24,493 | 373 | 1,195 | 3,845 | 43,948 |
| Selma | 18,050 | 2.3% | 22,219 | 24,102 | 37,477 | 146,145 | 2,224 | 7,129 | 22,942 | 262,238 |
| Unincorporated | 178,708 | 22.7% | 219,961 | 236,629 | 371,048 | 1,446,945 | 22,017 | 70,582 | 227,139 | 2,596,342 |
| Total | 766,779 | 100.0% | 968,469 | 1,060,586 | 1,833,574 | 6,370,314 | 96,933 | 310,744 | 1,000,000 | 11,430,642 |

(1) Budget unit 2540 is only partially allocated on a population basis. See Table 2.

Source: Crawford Multani & Clark Associates.

Table 6 - Internal Services Cost Allocation Summary

| Jurisdiction | 1/1/98 Population | % of Total | BU 0130 - General Services | BU 0440 - Purchasing | BU 1010 - Personnel | BU 1910 - Capital Improvements | BU 7910 - Parks and Grounds | Total Internal Services |
|----------------|----------------------|---------------|-------------------------------|-------------------------|------------------------|--------------------------------------|-----------------------------------|----------------------------|
| Clovis | 67,716 | 8.6% | 619,670 | 50,022 | 88,180 | 85,737 | 140,664 | 984,273 |
| Coalinga | 10,395 | 1.3% | 95,125 | 7,679 | 13,536 | 13,161 | 21,593 | 151,095 |
| Firebaugh | 6,103 | 0.8% | 55,849 | 4,508 | 7,947 | 7,727 | 12,678 | 88,709 |
| Fowler | 3,821 | 0.5% | 34,966 | 2,823 | 4,976 | 4,838 | 7,937 | 55,539 |
| Fresno | 411,611 | 52.3% | 3,768,656 | 304,058 | 536,003 | 521,149 | 855,026 | 5,982,892 |
| Huron | 5,660 | 0.7% | 51,978 | 4,196 | 7,397 | 7,192 | 11,799 | 82,561 |
| Kerman | 7,424 | 0.9% | 67,937 | 5,484 | 9,668 | 9,400 | 15,422 | 107,910 |
| Kingsburg | 8,980 | 1.1% | 82,176 | 6,634 | 11,694 | 11,370 | 18,654 | 130,527 |
| Mendota | 7,607 | 1.0% | 69,612 | 5,619 | 9,908 | 9,631 | 15,802 | 110,570 |
| Orange Cove | 7,859 | 1.0% | 71,918 | 5,805 | 10,234 | 9,950 | 16,325 | 114,233 |
| Parlier | 10,862 | 1.4% | 98,398 | 8,024 | 14,145 | 13,753 | 22,563 | 157,883 |
| Reedley | 20,187 | 2.6% | 184,731 | 14,912 | 26,288 | 25,559 | 41,934 | 293,424 |
| Sanger | 18,751 | 2.4% | 171,591 | 13,851 | 24,418 | 23,741 | 38,951 | 272,552 |
| San Joaquin | 3,025 | 0.4% | 27,682 | 2,235 | 3,939 | 3,830 | 6,284 | 43,969 |
| Selma | 18,050 | 2.3% | 165,176 | 13,334 | 23,505 | 22,853 | 37,495 | 262,362 |
| Unincorporated | 178,708 | 22.7% | 1,635,359 | 132,012 | 232,715 | 226,266 | 371,224 | 2,597,576 |
| Total | 786,779 | 100.0% | 7,199,822 | 581,195 | 1,024,550 | 986,156 | 1,634,351 | 11,436,074 |

Source: Crawford Multari & Clark Associates.

Table 7 - Land Use Cost Allocation Summary

| Jurisdiction | 1/1/98 Population | % of Total | BU 1930 - County Adv. Resources | BU 4010 - Agriculture | BU 4370 - LAFCo | BU 7205 - CDBG | BU 7610 - Coop. Extension | Total Land Use |
|----------------|----------------------|---------------|---------------------------------------|--------------------------|-----------------|-------------------|---------------------------------|-------------------|
| Clavis | 67,716 | 8.6% | 4,847 | 104,195 | 6,661 | (11,424) | 30,958 | 135,237 |
| Coalinga | 10,395 | 1.3% | 744 | 15,995 | 1,023 | (1,754) | 4,752 | 20,760 |
| Firebaugh | 6,103 | 0.8% | 437 | 9,391 | 600 | (1,030) | 2,790 | 12,188 |
| Fowler | 3,821 | 0.5% | 273 | 5,879 | 376 | 0 | 1,747 | 8,276 |
| Fresno | 411,611 | 52.3% | 29,462 | 633,349 | 40,490 | 0 | 188,176 | 891,478 |
| Huron | 5,660 | 0.7% | 407 | 8,740 | 559 | 0 | 2,597 | 12,302 |
| Kerman | 7,424 | 0.9% | 531 | 11,423 | 730 | (1,252) | 3,394 | 14,827 |
| Kingsburg | 8,980 | 1.1% | 643 | 13,818 | 863 | (1,515) | 4,105 | 17,934 |
| Mendota | 7,607 | 1.0% | 544 | 11,705 | 748 | 0 | 3,478 | 16,475 |
| Orange Cove | 7,859 | 1.0% | 563 | 12,093 | 773 | (1,326) | 3,593 | 15,695 |
| Parlier | 10,862 | 1.4% | 777 | 16,713 | 1,069 | (1,832) | 4,966 | 21,693 |
| Reedley | 20,187 | 2.6% | 1,445 | 31,062 | 1,966 | (3,406) | 9,229 | 40,316 |
| Sanger | 18,751 | 2.4% | 1,342 | 28,852 | 1,845 | (3,163) | 8,572 | 37,448 |
| San Joaquin | 3,025 | 0.4% | 217 | 4,655 | 298 | 0 | 1,383 | 6,552 |
| Seama | 18,050 | 2.3% | 1,292 | 27,774 | 1,776 | (3,045) | 8,252 | 36,048 |
| Unincorporated | 178,708 | 22.7% | 12,791 | 274,979 | 17,580 | (30,148) | 81,700 | 356,902 |
| Total | 766,779 | 100.0% | 56,315 | 1,210,623 | 77,366 | (59,895) | 359,692 | 1,644,131 |

Sources: Crawford Mulder & Clark Associates.

**Table 8 - Total Net County Cost Allocation Summary
(Includes Costs of "Out of County" and "Unknown" Cases)**

| Jurisdiction | Fiscal and Administration | Human Services | Internal Services | Justice | Land Use | Total | Percent of Total Costs |
|--|---------------------------|-------------------|-------------------|-------------------|------------------|--------------------|------------------------|
| Clovis | 983,805 | 1,237,161 | 984,273 | 3,275,360 | 135,237 | 6,615,836 | 5.4% |
| Coalinga | 151,023 | 290,501 | 151,095 | 775,342 | 20,760 | 1,388,720 | 1.1% |
| Firebaugh | 88,667 | 285,007 | 88,709 | 404,481 | 12,188 | 879,053 | 0.7% |
| Fowler | 55,513 | 102,172 | 55,539 | 213,934 | 8,276 | 435,434 | 0.4% |
| Fresno | 5,980,050 | 18,743,137 | 5,982,892 | 36,097,203 | 891,478 | 67,694,760 | 54.8% |
| Huron | 82,521 | 122,914 | 82,581 | 543,337 | 12,302 | 843,635 | 0.7% |
| Kerman | 107,859 | 408,908 | 107,910 | 537,113 | 14,827 | 1,174,615 | 1.0% |
| Kingsburg | 130,465 | 188,498 | 130,527 | 539,696 | 17,934 | 1,007,119 | 0.8% |
| Mendota | 110,518 | 272,770 | 110,570 | 589,690 | 16,475 | 1,100,024 | 0.9% |
| Orange Cove | 114,179 | 213,846 | 114,233 | 611,741 | 15,695 | 1,069,693 | 0.9% |
| Parlier | 157,808 | 292,999 | 157,883 | 813,054 | 21,693 | 1,443,436 | 1.2% |
| Reedley | 293,285 | 372,450 | 293,424 | 1,603,039 | 40,316 | 2,602,514 | 2.1% |
| Sanger | 272,422 | 615,560 | 272,552 | 1,223,149 | 37,448 | 2,421,131 | 2.0% |
| San Joaquin | 43,948 | 133,045 | 43,969 | 236,258 | 6,552 | 463,773 | 0.4% |
| Selma | 262,238 | 555,344 | 262,362 | 1,261,703 | 36,048 | 2,377,694 | 1.9% |
| Unincorporated | 2,596,342 | 4,281,731 | 2,597,576 | 11,542,677 | 356,902 | 21,355,227 | 17.3% |
| Total Allocated Costs | 11,430,842 | 28,094,040 | 11,436,074 | 60,267,777 | 1,644,131 | 112,872,665 | 91.5% |
| Out of County & Unknown Costs | 0 | 574,321 | 0 | 9,977,879 | 0 | 10,552,199 | 8.5% |
| Total | 11,430,842 | 28,668,361 | 11,436,074 | 70,245,656 | 1,644,131 | 123,424,864 | 100.0% |

**Table 8a - Total Net County Cost Allocation Summary
(Redistributes Costs of "Out of County" and "Unknown" Cases)**

| Jurisdiction | Fiscal and Administration | Human Services | Internal Services | Justice | Land Use | Total | Percent of Total Costs |
|----------------|---------------------------|-------------------|-------------------|-------------------|------------------|--------------------|------------------------|
| Clovis | 983,805 | 1,268,828 | 984,273 | 3,783,096 | 135,237 | 7,155,238 | 5.8% |
| Coalinga | 151,023 | 294,079 | 151,095 | 914,911 | 20,760 | 1,531,868 | 1.2% |
| Firebaugh | 88,667 | 288,932 | 88,709 | 476,946 | 12,188 | 953,443 | 0.8% |
| Fowler | 55,513 | 103,143 | 55,539 | 248,025 | 8,276 | 470,497 | 0.4% |
| Fresno | 5,980,050 | 19,128,459 | 5,982,892 | 42,161,104 | 891,478 | 74,143,983 | 60.1% |
| Huron | 82,521 | 123,773 | 82,581 | 638,792 | 12,302 | 939,949 | 0.8% |
| Kerman | 107,859 | 410,544 | 107,910 | 625,983 | 14,827 | 1,267,103 | 1.0% |
| Kingsburg | 130,465 | 192,898 | 130,527 | 623,380 | 17,934 | 1,095,202 | 0.9% |
| Mendota | 110,518 | 275,067 | 110,570 | 691,215 | 16,475 | 1,203,846 | 1.0% |
| Orange Cove | 114,179 | 216,555 | 114,233 | 710,504 | 15,695 | 1,171,166 | 0.9% |
| Parlier | 157,808 | 294,592 | 157,883 | 944,931 | 21,693 | 1,578,908 | 1.3% |
| Reedley | 293,285 | 379,712 | 293,424 | 1,865,874 | 40,316 | 2,872,612 | 2.3% |
| Sanger | 272,422 | 627,009 | 272,552 | 1,432,359 | 37,448 | 2,641,790 | 2.1% |
| San Joaquin | 43,948 | 135,111 | 43,969 | 264,437 | 6,552 | 494,017 | 0.4% |
| Selma | 262,238 | 565,164 | 262,362 | 1,463,374 | 36,048 | 2,589,187 | 2.1% |
| Unincorporated | 2,596,342 | 4,366,496 | 2,597,576 | 13,400,743 | 356,902 | 23,318,059 | 18.9% |
| Total | 11,430,842 | 28,668,361 | 11,436,074 | 70,245,656 | 1,644,131 | 123,424,864 | 100.0% |

Source: Crawford Miller & Clark Associates.

Table 9 - Countywide Discretionary General Fund Revenue

| Revenue Source | 98-99 Recommended | Allocation Methodology |
|---|----------------------|---|
| 3006 REDEV. TAX INCREM REIM. | 1,345,092 | Allocate to RDAs of origin proportional share of secured roll roll per Auditor report |
| 3007 SUPPLEMENTAL ROLL - PRIOR UNSEC | 10,000 | |
| 3008 SUPPLEMENTAL ROLL - PRIOR SEC | 0 | |
| 3009 SUPPLEMENTAL ROLL - UNSECURED | 10,000 | |
| 3010 CURRENT SECURED PROP TAXES | 40,600,000 | |
| 3011 SUPPLEMENTAL ROLL | 450,000 | |
| 3013 SUPP.-CURR UNSEC PRIOR | 5,000 | |
| 3015 CURRENT UNSECURED | 2,300,000 | |
| 3017 CURRENT UNSECURED PRIOR | 40,000 | |
| 3025 PRIOR UNSECURED | 25,000 | |
| 3030 DELINQUENT TAXES | 2,000,000 | proportional share of secured roll roll |
| PROPERTY TAXES | 46,785,092 | per Auditor reports |
| 3045 SALES TAX | 11,250,000 | per Auditor reports |
| 3047 TIMBER YIELD | 80,000 | 100% unincorporated |
| 3060 COTTON BALE IN-LIEU | 0 | |
| 3065 AIRPLANE | 150,000 | 100% unincorporated |
| 3075 PROPERTY TRANSFER FEE | 1,000,000 | Use property tax split |
| 3085 RACEHORSE | 10,000 | NA |
| OTHER TAXES | 12,490,000 | |
| TOTAL TAXES | 59,275,092 | |
| 3171 DEVELOPMENT SERV FEE | 200,000 | 100% unincorporated |
| 3183 FRANCHISES | 1,900,000 | 100% unincorporated |
| TOTAL LICENSES AND PERMITS | 2,100,000 | |
| 3380 INTEREST | 7,053,500 | NA |
| 3404 RENTAL INCOME | 102,000 | 100% Unincorporated |
| TOTAL OTHER REVENUES | | |
| 3465 MOTOR VEHICLE IN-LIEU | 34,000,000 | NA |
| 3565 HOMEOWNERS IN-LIEU | 1,050,000 | 100% unincorporated |
| 3577 ST. PROP TAX PROP 172 | 34,200,000 | NA |
| 3590 WILLIAMSON ACT | 5,870,000 | 100% unincorporated |
| TOTAL STATE AID | 75,120,000 | |
| 4369 FEDERAL IN-LIEU HOUSING | 10,000 | NA |
| 4370 FEDERAL IN-LIEU TAXES | 316,000 | NA |
| TOTAL FEDERAL AID | 326,000 | |
| 4621 COUNTYWIDE COST ALLOCATION | 1,556,500 | NA |
| 7922 GENERAL CO OVERHEAD-REALIGN. | 2,169,315 | NA |
| TOTAL CHARGES | 3,725,815 | |
| COUNTYWIDE REVENUE | 147,702,467 | |
| 3509 MOTOR VEHICLE IN-LIEU (REALIGN.) | 0 | Offset by decreased costs in BU5240 |
| 3575 STATE OTHER (STABILIZATION) | 2,837,000 | NA |
| 3465 AB-2476 - MENTAL HEALTH MVL & AB77 | 0 | Offset by decreased costs in BU5240 |
| TOTAL REALIGNMENT | 2,837,000 | |
| TOTAL COUNTYWIDE REVENUE | 150,539,467 | |

Source: Fresno County 1998/99 Preliminary Budget, and Crawford Mulvan & Clark Associates.

Table 10 - County Property Tax Revenue Derived From Property Within the Incorporated Cities - FY 1998-99

| Jurisdiction | Secured Values | Gross Revenue | Percentage Share to County | Pre-ERAF Share | Post-ERAF Share (Current) | Other Property Taxes (1) | RDA Pass-throughs | Total Property Tax |
|-----------------------|-----------------------|--------------------|----------------------------|-------------------|---------------------------|--------------------------|-------------------|--------------------|
| Clovis | 2,524,459,322 | 25,244,593 | 32.4750% | 8,198,182 | 4,017,109 | 478,887 | 530,814 | 5,026,810 |
| Coalinga | 226,225,114 | 2,262,251 | 27.6910% | 628,440 | 308,958 | 36,593 | 0 | 343,548 |
| Firebaugh | 120,652,294 | 1,208,523 | 28.5850% | 344,885 | 168,984 | 20,146 | 12,930 | 202,070 |
| Fowler | 122,529,981 | 1,225,300 | 33.9280% | 415,720 | 203,703 | 24,284 | 22,314 | 250,301 |
| Fresno | 13,517,427,648 | 135,174,276 | 28.2490% | 38,185,381 | 18,710,837 | 2,230,553 | 159,190 | 21,100,580 |
| Huron | 50,138,456 | 501,385 | 22.9360% | 114,998 | 56,349 | 6,717 | 0 | 63,066 |
| Kerman | 157,718,627 | 1,577,186 | 24.9440% | 393,413 | 192,772 | 22,981 | 28,400 | 244,153 |
| Kingsburg | 288,435,844 | 2,884,358 | 30.8450% | 889,680 | 435,943 | 51,970 | 0 | 487,913 |
| Mendota | 152,601,689 | 1,526,017 | 25.9650% | 396,230 | 194,153 | 23,145 | 23,342 | 240,640 |
| Orange Cove | 77,171,823 | 771,718 | 25.5790% | 197,398 | 98,725 | 11,531 | 87,146 | 195,402 |
| Parlier | 101,203,932 | 1,012,039 | 27.9250% | 282,612 | 138,480 | 16,508 | 0 | 154,988 |
| Reedley | 493,401,107 | 4,934,011 | 30.6670% | 1,513,113 | 741,425 | 88,387 | 288,917 | 1,128,729 |
| Sanger | 440,946,081 | 4,409,461 | 28.3470% | 1,249,950 | 612,476 | 73,014 | 30,201 | 715,691 |
| San Joaquin | 34,281,835 | 342,818 | 27.7310% | 95,067 | 46,583 | 5,553 | 41,468 | 93,604 |
| Selma | 425,901,770 | 4,258,018 | 30.9430% | 1,317,558 | 645,603 | 76,964 | 110,370 | 832,937 |
| Total - Cities | 18,732,995,533 | 187,329,955 | | 54,220,627 | 28,568,107 | 3,167,232 | 1,345,092 | 31,080,432 |

(1) Includes supplemental and unsecured roll, and delinquent taxes.

Source: Fresno County Auditor-Controller's Office, July 26, 1998; and CMCA.

**Table 11 - County Sales Tax Revenue
Derived From the Incorporated Cities - FY 1998-99**

| Jurisdiction | County's Share of Sales Tax | 1996/97 Sales Tax to County | 1998/99 Estimate (1) |
|--------------------------|-----------------------------|-----------------------------|----------------------|
| Clovis | 4.00% | 313,934 | 333,053 |
| Coalinga | 2.50% | 16,629 | 17,642 |
| Firebaugh | 2.50% | 11,512 | 12,213 |
| Fowler | 2.50% | 10,316 | 10,944 |
| Fresno | 5.42% | 2,358,974 | 2,502,636 |
| Huron | 0.00% | 0 | 0 |
| Kerman | 3.00% | 18,458 | 19,582 |
| Kingsburg | 3.00% | 15,531 | 16,477 |
| Mendota | 0.50% | 1,327 | 1,408 |
| Orange Cove | 0.00% | 0 | 0 |
| Parlier | 0.00% | 0 | 0 |
| Reedley | 2.00% | 22,380 | 23,743 |
| Sanger | 3.00% | 38,450 | 40,792 |
| San Joaquin | 2.50% | 4,013 | 4,257 |
| Selma | 3.50% | 81,476 | 86,438 |
| Subtotal - Cities | | 2,893,000 | 3,069,184 |

(1) Assumes three percent annual increase for two years.

Source: Fresno County Auditor-Controller's Office, July 26, 1998; and CMCA.

Table 12 - Net Effect on County General Fund

| Jurisdiction | Net County Cost (1) | Percent of Total | Property & Sales Tax Revenue | Percent of Total | Difference - Net Impact to County General Fund (2) | Percent of Total |
|--------------|---------------------|------------------|------------------------------|------------------|--|------------------|
| Clovis | 6,615,836 | 7.2% | 5,359,863 | 15.7% | (1,255,974) | 2.2% |
| Coalinga | 1,388,720 | 1.5% | 361,190 | 1.1% | (1,027,530) | 1.8% |
| Firebaugh | 879,053 | 1.0% | 214,283 | 0.6% | (664,770) | 1.2% |
| Fowler | 435,434 | 0.5% | 261,245 | 0.8% | (174,190) | 0.3% |
| Fresno | 67,694,760 | 74.0% | 23,603,215 | 69.1% | (44,091,545) | 76.9% |
| Huron | 843,635 | 0.9% | 63,066 | 0.2% | (780,568) | 1.4% |
| Kerman | 1,174,615 | 1.3% | 263,735 | 0.8% | (910,880) | 1.6% |
| Kingsburg | 1,007,119 | 1.1% | 504,390 | 1.5% | (502,729) | 0.9% |
| Mendota | 1,100,024 | 1.2% | 242,048 | 0.7% | (857,976) | 1.5% |
| Orange Cove | 1,069,693 | 1.2% | 195,402 | 0.6% | (874,292) | 1.5% |
| Parlier | 1,443,436 | 1.6% | 154,988 | 0.5% | (1,288,448) | 2.2% |
| Reedley | 2,602,514 | 2.8% | 1,152,472 | 3.4% | (1,450,042) | 2.5% |
| Sanger | 2,421,131 | 2.6% | 756,482 | 2.2% | (1,664,649) | 2.9% |
| San Joaquin | 463,773 | 0.5% | 97,861 | 0.3% | (365,911) | 0.6% |
| Selma | 2,377,694 | 2.6% | 919,375 | 2.7% | (1,458,319) | 2.5% |
| Total | 91,517,438 | 100.0% | 34,149,615 | 100.0% | (57,367,822) | 100.0% |

(1) Includes costs of "out of county" and "unknown" cases.

(2) Net impact is net County cost less property and sales tax revenue.

Table 12a - Net Effect on County General Fund

| Jurisdiction | Net County Cost (1) | Percent of Total | Property & Sales Tax Revenue | Percent of Total | Difference - Net Impact to County General Fund (2) | Percent of Total |
|--------------|---------------------|------------------|------------------------------|------------------|--|------------------|
| Clovis | 7,155,238 | 7.1% | 5,359,863 | 15.7% | (1,795,375) | 2.7% |
| Coalinga | 1,531,868 | 1.5% | 361,190 | 1.1% | (1,170,678) | 1.8% |
| Firebaugh | 953,443 | 1.0% | 214,283 | 0.6% | (739,160) | 1.1% |
| Fowler | 470,497 | 0.5% | 261,245 | 0.8% | (209,252) | 0.3% |
| Fresno | 74,143,983 | 74.1% | 23,603,215 | 69.1% | (50,540,768) | 76.6% |
| Huron | 939,949 | 0.9% | 63,066 | 0.2% | (876,883) | 1.3% |
| Kerman | 1,267,103 | 1.3% | 263,735 | 0.8% | (1,003,368) | 1.5% |
| Kingsburg | 1,095,202 | 1.1% | 504,390 | 1.5% | (590,813) | 0.9% |
| Mendota | 1,203,846 | 1.2% | 242,048 | 0.7% | (961,798) | 1.5% |
| Orange Cove | 1,171,166 | 1.2% | 195,402 | 0.6% | (975,764) | 1.5% |
| Parlier | 1,576,906 | 1.6% | 154,988 | 0.5% | (1,421,917) | 2.2% |
| Reedley | 2,872,612 | 2.9% | 1,152,472 | 3.4% | (1,720,140) | 2.6% |
| Sanger | 2,641,790 | 2.6% | 756,482 | 2.2% | (1,885,308) | 2.9% |
| San Joaquin | 494,017 | 0.5% | 97,861 | 0.3% | (396,156) | 0.6% |
| Selma | 2,589,187 | 2.6% | 919,375 | 2.7% | (1,669,812) | 2.5% |
| Total | 100,106,805 | 100.0% | 34,149,615 | 100.0% | (65,957,190) | 100.0% |

(1) Redistributes cost of "out of county" and "unknown" cases among cities and unincorporated area.

(2) Net impact is net County cost less property and sales tax revenue.

Appendix A Allocation of Zip Codes Among Cities and Unincorporated Area

| Zip Code | Clavis | Coalinga | Firesbaugh | Fowler | Fresno | Huron | Kerman | Kingsburg | Mendota | Orange Cove | Parlier | Reedley | Sanger | San Joaquin | Selma | Unincorporated | Total (check) |
|----------|--------|----------|------------|--------|---------|--------|--------|-----------|---------|-------------|---------|---------|--------|-------------|--------|----------------|---------------|
| 93210 | | 91.60% | | | | | 0.00% | | | 0.00% | | | | | | 8.20% | 100.00% |
| 93234 | | | | | | 76.08% | | | | | | | | | | 23.04% | 100.00% |
| 93242 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93602 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93608 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93609 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93611 | | | | | | | | | | | | | | | | 27.09% | 100.00% |
| 93612 | 72.91% | | | | 13.81% | | | | | | | | | | | 3.02% | 100.00% |
| 93616 | 83.17% | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93620 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93621 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93622 | | | 79.20% | | | | | | | | | | | | | 20.71% | 100.00% |
| 93625 | | | | 65.96% | | | | | | | | | | | | 34.04% | 100.00% |
| 93626 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93627 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93630 | | | | | | | 52.48% | | | | | | | | | 47.51% | 100.00% |
| 93631 | | | | | | | | 93.20% | | | | | | | | 6.80% | 100.00% |
| 93633 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93640 | | | | | | | | | 85.07% | | | | | | | 14.93% | 100.00% |
| 93641 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93646 | | | | | | | | | | 83.34% | | | | | | 16.66% | 100.00% |
| 93648 | | | | | | | | | | | 61.62% | | 0.11% | | | 19.27% | 100.00% |
| 93660 | | | | | 100.00% | | | | | | | | | | | | 100.00% |
| 93661 | | | | | | | | | | | | | | | | | 100.00% |
| 93662 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93664 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93666 | | | | | | | | | | | 61.64% | | | | | 100.00% | 100.00% |
| 93667 | | | | | | | | | | | | 61.63% | | | | 38.37% | 100.00% |
| 93690 | | | | | | | | | | | | | 60.20% | | | 19.80% | 100.00% |
| 93692 | | | | 0.07% | | | | 0.04% | | | 0.03% | | | | 70.11% | 29.75% | 100.00% |
| 93694 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93697 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93698 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93676 | | | | | | | | | | | | | | | | 100.00% | 100.00% |
| 93701 | | | | | 100.00% | | | | | | | | | | | | 100.00% |
| 93702 | | | | | 100.00% | | | | | | | | | | | | 100.00% |

Allocation of Zip Codes Among Cities and Unincorporated Area

| Zip Code | Clavis | Colings | Firebaugh | Fowler | Fresno | Huron | Kerman | Kingsburg | Mendota | Orange Cove | Parlier | Reedley | Sanger | San Joaquin | Selma | Unincorporated | Total (check) |
|----------|--------|---------|-----------|--------|---------|-------|--------|-----------|---------|-------------|---------|---------|--------|-------------|-------|----------------|---------------|
| 93703 | | | | | 76.84% | | | | | | | | | | | 23.16% | 100.00% |
| 93704 | | | | | 72.66% | | | | | | | | | | | 27.12% | 100.00% |
| 93705 | | | | | 97.44% | | | | | | | | | | | 2.56% | 100.00% |
| 93706 | | | | | 96.20% | | | | | | | | | | | 3.80% | 100.00% |
| 93710 | | | | | 100.00% | | | | | | | | | | | 0.00% | 100.00% |
| 93711 | | | | | 96.59% | | | | | | | | | | | 3.41% | 100.00% |
| 93720 | | | | | 96.63% | | | | | | | | | | | 3.37% | 100.00% |
| 93721 | | | | | 100.00% | | | | | | | | | | | | 100.00% |
| 93722 | | | | | 85.56% | | | | | | | | | | | 14.42% | 100.00% |
| 93726 | | | | | 53.84% | | | | | | | | | | | 46.16% | 100.00% |
| 93728 | | | | | 96.43% | | | | | | | | | | | 3.57% | 100.00% |
| 93727 | 3.76% | | | | 71.24% | | | | | | | | | | | 24.97% | 100.00% |
| 93728 | | | | | 95.71% | | | | | | | | | | | 4.29% | 100.00% |

Source: Fresno County Public Works and Development Services Department

Appendix B - Human Services Department Cost Allocation Detail

BU 5600 - HSS Admin. (Substance Abuse)

98/99 NCC:

93,732

| Jurisdiction | Persons Served | Percent of Total | Share of Net County Cost | % only w/in County | Share of Net County Cost |
|----------------|----------------|------------------|--------------------------|--------------------|--------------------------|
| Clovis | 215 | 3.8% | 3,587 | 3.9% | 3,683 |
| Coalinga | 68 | 1.2% | 1,100 | 1.2% | 1,124 |
| Firebaugh | 23 | 0.4% | 383 | 0.4% | 391 |
| Fowler | 13 | 0.2% | 209 | 0.2% | 213 |
| Fresno | 3,998 | 71.0% | 66,555 | 72.5% | 67,979 |
| Huron | 9 | 0.2% | 154 | 0.2% | 157 |
| Kerman | 27 | 0.5% | 454 | 0.5% | 464 |
| Kingsburg | 32 | 0.6% | 528 | 0.6% | 539 |
| Mendota | 47 | 0.8% | 779 | 0.8% | 796 |
| Orange Cove | 20 | 0.4% | 333 | 0.4% | 340 |
| Parlier | 34 | 0.6% | 571 | 0.6% | 583 |
| Reedley | 46 | 0.8% | 783 | 0.8% | 779 |
| Sanger | 80 | 1.4% | 1,324 | 1.4% | 1,353 |
| San Joaquin | 14 | 0.3% | 240 | 0.3% | 245 |
| Selma | 13 | 0.2% | 210 | 0.2% | 215 |
| Unincorporated | 876 | 15.6% | 14,578 | 15.9% | 14,890 |
| Unknown | 118 | 2.1% | 1,965 | 0.0% | 0 |
| Total | 5,630 | 100.0% | 93,732 | 100.0% | 93,732 |

BU 5610 - Employee and Temporary Assistance

98/99 NCC:

1,220,445

| Jurisdiction | Persons Served | Percent of Total | Share of Net County Cost |
|----------------|----------------|------------------|--------------------------|
| Clovis | 612 | 4.0% | 49,224 |
| Coalinga | 130 | 0.9% | 10,483 |
| Firebaugh | 95 | 0.6% | 7,652 |
| Fowler | 43 | 0.3% | 3,472 |
| Fresno | 10,290 | 67.8% | 827,555 |
| Huron | 48 | 0.3% | 3,837 |
| Kerman | 109 | 0.7% | 8,736 |
| Kingsburg | 85 | 0.6% | 6,835 |
| Mendota | 134 | 0.9% | 10,741 |
| Orange Cove | 132 | 0.9% | 10,590 |
| Parlier | 154 | 1.0% | 12,350 |
| Reedley | 183 | 1.2% | 14,743 |
| Sanger | 256 | 1.7% | 20,585 |
| San Joaquin | 68 | 0.4% | 5,482 |
| Selma | 292 | 1.9% | 23,454 |
| Unincorporated | 2,545 | 16.8% | 204,704 |
| Unknown | 0 | 0.0% | 0 |
| Total | 15,176 | 100.0% | 1,220,445 |

BU 8538 - Adult Services
9898 NCC: 208,851

| Jurisdiction | APS Clients | UNIQUE MH Adults | Total Clients | Percent of Total | Share of Net County Cost | % only with County | Share of Net County Cost |
|----------------|-------------|------------------|---------------|------------------|--------------------------|--------------------|--------------------------|
| Clive | 8 | 810 | 818 | 4.8% | 9,876 | 5.1% | 10,518 |
| Coalinga | 1 | 86 | 86 | 0.8% | 1,661 | 0.8% | 1,758 |
| Firebaugh | 0 | 26 | 26 | 0.2% | 601 | 0.3% | 533 |
| Fowler | 0 | 38 | 38 | 0.3% | 721 | 0.4% | 788 |
| Fresno | 210 | 6,946 | 7,156 | 68.2% | 136,921 | 70.5% | 145,761 |
| Huron | 0 | 25 | 25 | 0.2% | 488 | 0.3% | 517 |
| Kerman | 1 | 68 | 68 | 0.6% | 1,306 | 0.7% | 1,380 |
| Kingsburg | 0 | 63 | 63 | 0.6% | 1,214 | 0.6% | 1,292 |
| Mendota | 0 | 38 | 38 | 0.4% | 732 | 0.4% | 780 |
| Orange Cove | 0 | 38 | 38 | 0.3% | 718 | 0.4% | 764 |
| Parlier | 1 | 47 | 47 | 0.4% | 907 | 0.5% | 965 |
| Reedley | 2 | 116 | 117 | 1.1% | 2,238 | 1.2% | 2,364 |
| Sanger | 2 | 91 | 93 | 0.9% | 1,782 | 0.9% | 1,897 |
| San Joaquin | 0 | 143 | 143 | 1.3% | 2,731 | 1.4% | 2,908 |
| Selma | 0 | 104 | 104 | 1.0% | 1,968 | 1.0% | 2,114 |
| Unincorporated | 33 | 1,661 | 1,694 | 14.7% | 30,507 | 15.7% | 32,481 |
| Unknown | 14 | 643 | 657 | 6.1% | 12,571 | 0.0% | 0 |
| Total | 288 | 10,542 | 10,811 | 100.0% | 208,861 | 100.0% | 208,851 |

BU 8548 - Children and Family Services
9898 NCC: 684,997

| Jurisdiction | CPS Refs | % of Total | CPS Placements | % of Total | UNIQUE MH Children | % of Total | Total Clients | % of Total | Share of Net County Cost | % of Total | % only with County | Share of Net County Cost |
|----------------|---------------|---------------|----------------|---------------|--------------------|---------------|---------------|---------------|--------------------------|---------------|--------------------|--------------------------|
| Clive | 1,687 | 5.3% | 133 | 5.0% | 166 | 5.3% | 1,978 | 6.3% | 36,827 | 5.3% | 6.0% | 45,821 |
| Coalinga | 261 | 0.8% | 7 | 0.3% | 32 | 1.1% | 330 | 0.9% | 8,119 | 0.9% | 1.1% | 7,666 |
| Firebaugh | 128 | 0.4% | 6 | 0.2% | 62 | 1.8% | 180 | 0.6% | 3,461 | 0.5% | 0.6% | 4,317 |
| Fowler | 37 | 0.1% | 3 | 0.1% | 7 | 0.2% | 48 | 0.1% | 891 | 0.1% | 0.2% | 1,116 |
| Fresno | 18,647 | 48.6% | 1,786 | 67.1% | 1,810 | 60.8% | 19,145 | 61.0% | 384,612 | 51.0% | 63.8% | 443,801 |
| Huron | 120 | 0.4% | 6 | 0.2% | 13 | 0.4% | 138 | 0.4% | 2,661 | 0.4% | 0.5% | 3,191 |
| Kerman | 172 | 0.6% | 18 | 0.7% | 40 | 1.5% | 231 | 0.6% | 4,286 | 0.6% | 0.6% | 5,362 |
| Kingsburg | 202 | 0.6% | 19 | 0.7% | 16 | 0.5% | 235 | 0.6% | 4,366 | 0.6% | 0.6% | 5,480 |
| Mendota | 199 | 0.6% | 8 | 0.3% | 16 | 0.6% | 222 | 0.6% | 4,111 | 0.6% | 0.7% | 5,143 |
| Orange Cove | 186 | 0.6% | 11 | 0.4% | 13 | 0.4% | 222 | 0.6% | 4,106 | 0.6% | 0.7% | 5,136 |
| Parlier | 219 | 0.7% | 2 | 0.1% | 13 | 0.4% | 234 | 0.6% | 4,327 | 0.6% | 0.6% | 5,414 |
| Reedley | 391 | 1.2% | 21 | 0.8% | 24 | 1.2% | 436 | 1.2% | 6,776 | 1.4% | 1.8% | 10,106 |
| Sanger | 424 | 1.3% | 68 | 2.6% | 36 | 1.2% | 528 | 1.4% | 9,776 | 1.4% | 1.8% | 12,228 |
| San Joaquin | 69 | 0.2% | 6 | 0.2% | 54 | 1.8% | 128 | 0.3% | 2,376 | 0.3% | 0.4% | 2,973 |
| Selma | 547 | 1.7% | 41 | 1.6% | 41 | 1.4% | 630 | 1.7% | 11,668 | 1.7% | 2.1% | 14,984 |
| Unincorporated | 4,261 | 13.5% | 523 | 19.6% | 538 | 18.0% | 5,310 | 14.1% | 98,322 | 14.1% | 17.7% | 123,003 |
| Unknown | 7,408 | 23.2% | 6 | 0.2% | 116 | 3.9% | 7,631 | 20.1% | 139,451 | 20.1% | 0.0% | 0 |
| Total | 31,860 | 100.0% | 2,683 | 100.0% | 2,976 | 100.0% | 37,633 | 100.0% | 684,997 | 100.0% | 100.0% | 684,997 |

BU 5240 County Medical Services Cost Allocation
 FRESNO COUNTY HOSPITAL, EH & CH
 SERVICES COMPILED BY ZIP CODE
 98/99 NCC: 11,359,711

| Jurisdiction | Total Cases | % of total | Share of Net County Cost |
|-------------------|-------------|------------|--------------------------|
| Clovis | 16,203 | 4.42% | 502,337 |
| Coalinga | 5,954 | 1.62% | 184,590 |
| Firebaugh | 6,781 | 1.85% | 210,230 |
| Fowler | 2,014 | 0.55% | 62,440 |
| Fresno | 244,240 | 66.66% | 7,572,107 |
| Huron | 2,816 | 0.77% | 87,304 |
| Kerman | 8,120 | 2.22% | 251,742 |
| Kingsburg | 2,919 | 0.80% | 90,497 |
| Mendota | 5,575 | 1.52% | 172,840 |
| Orange Cove | 2,759 | 0.75% | 85,537 |
| Parlier | 4,526 | 1.24% | 140,318 |
| Reedley | 4,688 | 1.26% | 145,341 |
| Sanger | 7,813 | 2.13% | 242,224 |
| San Joaquin | 2,949 | 0.80% | 91,427 |
| Selma | 7,538 | 2.06% | 233,699 |
| Incorporated | 324,895 | 88.67% | 10,072,633 |
| Unincorporated | 41,515 | 11.33% | 1,287,078 |
| Total No. of Svcs | 366,410 | 100% | 11,359,711 |

BU 6310 & 6320 - AFDC

98/99 NCC for BU 6310 671,429
 98/99 NCC for BU 6320 586,404

| Jurisdiction | Persons Served | Percent of Total | BU 6310 Share | Percent of Total | BU 6320 Share | Percent of Total | Share of BU 6310 NCC | Share of BU 6320 NCC |
|----------------|----------------|------------------|---------------|------------------|---------------|------------------|----------------------|----------------------|
| Clovis | 1,128 | 3.0% | 277 | 3.0% | 851 | 3.0% | 19,818 | 16,718 |
| Coalinga | 265 | 0.7% | 65 | 0.7% | 200 | 0.7% | 4,859 | 3,930 |
| Firebaugh | 193 | 0.5% | 47 | 0.5% | 145 | 0.5% | 3,384 | 2,855 |
| Fowler | 75 | 0.2% | 18 | 0.2% | 57 | 0.2% | 1,319 | 1,113 |
| Fresno | 27,420 | 71.7% | 6,734 | 71.7% | 20,686 | 71.7% | 481,545 | 408,222 |
| Huron | 172 | 0.4% | 42 | 0.4% | 129 | 0.4% | 3,014 | 2,543 |
| Kerman | 201 | 0.5% | 49 | 0.5% | 151 | 0.5% | 3,521 | 2,970 |
| Kingsburg | 150 | 0.4% | 37 | 0.4% | 113 | 0.4% | 2,641 | 2,228 |
| Mendota | 233 | 0.6% | 57 | 0.6% | 176 | 0.6% | 4,093 | 3,453 |
| Orange Cove | 312 | 0.8% | 77 | 0.8% | 235 | 0.8% | 5,474 | 4,616 |
| Parlier | 360 | 0.9% | 88 | 0.9% | 272 | 0.9% | 6,325 | 5,336 |
| Reedley | 446 | 1.2% | 110 | 1.2% | 336 | 1.2% | 7,833 | 6,606 |
| Sanger | 490 | 1.3% | 120 | 1.3% | 370 | 1.3% | 8,602 | 7,257 |
| San Joaquin | 115 | 0.3% | 28 | 0.3% | 87 | 0.3% | 2,028 | 1,711 |
| Selma | 565 | 1.5% | 144 | 1.5% | 442 | 1.5% | 10,280 | 8,672 |
| Unincorporated | 6,067 | 15.9% | 1,495 | 15.9% | 4,502 | 15.9% | 106,890 | 90,170 |
| Unknown | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% | 0 | 0 |
| Total | 38,233 | 100.0% | 9,390 | 100.0% | 28,843 | 100.0% | 671,429 | 586,404 |

Split between 6310 and 6320 per Jeff Stover.

BU 6410 - Foster Care

98/99 NCC:

1,750,480

| Jurisdiction | Persons Served | Percent of Total | Share of Net County Cost | % only w/in County | Share of Net County Cost |
|----------------|----------------|------------------|--------------------------|--------------------|--------------------------|
| Clovis | 129 | 4.2% | 73,808 | 5.1% | 89,222 |
| Coalinga | 14 | 0.4% | 7,872 | 0.5% | 9,516 |
| Firebaugh | 8 | 0.3% | 4,533 | 0.3% | 5,480 |
| Fowler | 5 | 0.2% | 3,037 | 0.2% | 3,671 |
| Fresno | 1,700 | 55.5% | 971,575 | 67.1% | 1,174,482 |
| Huron | 2 | 0.1% | 880 | 0.1% | 1,064 |
| Kerman | 12 | 0.4% | 6,601 | 0.5% | 7,980 |
| Kingsburg | 19 | 0.6% | 10,669 | 0.7% | 12,897 |
| Mendota | 8 | 0.3% | 4,377 | 0.3% | 5,291 |
| Orange Cove | 8 | 0.2% | 4,288 | 0.3% | 5,184 |
| Parlier | 2 | 0.1% | 941 | 0.1% | 1,138 |
| Reedley | 36 | 1.2% | 20,586 | 1.4% | 24,886 |
| Sanger | 58 | 1.9% | 33,122 | 2.3% | 40,039 |
| San Joaquin | 9 | 0.3% | 5,043 | 0.3% | 6,097 |
| Selma | 35 | 1.1% | 20,040 | 1.4% | 24,225 |
| Unincorporated | 491 | 16.0% | 280,689 | 19.4% | 339,309 |
| Unknown | 529 | 17.3% | 302,418 | 0 | 0 |
| Total | 3,062 | 100.0% | 1,750,480 | 100% | 1,750,480 |

BU 6415 - Adoption Cases

98/99 NCC:

125,576

| Jurisdiction | Persons Served | Percent of Total | Share of Net County Cost | % only w/in County | Share of Net County Cost |
|----------------|----------------|------------------|--------------------------|--------------------|--------------------------|
| Clovis | 33 | 4.9% | 6,187 | 6.1% | 7,667 |
| Coalinga | 0 | 0.0% | 0 | 0.0% | 0 |
| Firebaugh | 2 | 0.2% | 300 | 0.3% | 372 |
| Fowler | 1 | 0.2% | 251 | 0.2% | 311 |
| Fresno | 353 | 53.2% | 66,818 | 65.9% | 82,804 |
| Huron | 0 | 0.0% | 0 | 0.0% | 0 |
| Kerman | 3 | 0.4% | 497 | 0.5% | 616 |
| Kingsburg | 4 | 0.6% | 707 | 0.7% | 876 |
| Mendota | 1 | 0.1% | 181 | 0.2% | 200 |
| Orange Cove | 0 | 0.0% | 0 | 0.0% | 0 |
| Parlier | 0 | 0.0% | 0 | 0.0% | 0 |
| Reedley | 7 | 1.0% | 1,240 | 1.2% | 1,537 |
| Sanger | 14 | 2.0% | 2,568 | 2.5% | 3,183 |
| San Joaquin | 0 | 0.0% | 0 | 0.0% | 0 |
| Selma | 5 | 0.7% | 930 | 0.9% | 1,152 |
| Unincorporated | 114 | 17.3% | 21,673 | 21.4% | 26,858 |
| Unknown | 128 | 19.3% | 24,244 | 0 | 0 |
| Total | 663 | 100.0% | 125,576 | 100% | 125,576 |

BU 6420 - In Home Support Services
 98/99 NCC: 8,929,008

| Jurisdiction | Persons Served | Percent of Total | Share of Net County Cost |
|----------------|----------------|------------------|--------------------------|
| Clovis | 381 | 4.1% | 365,605 |
| Coalinga | 64 | 0.7% | 61,637 |
| Firebaugh | 54 | 0.6% | 51,719 |
| Fowler | 30 | 0.3% | 28,644 |
| Fresno | 5,984 | 64.3% | 5,740,052 |
| Huron | 23 | 0.2% | 22,146 |
| Kerman | 100 | 1.1% | 96,161 |
| Kingsburg | 45 | 0.5% | 43,015 |
| Mendota | 66 | 0.7% | 63,645 |
| Orange Cove | 78 | 0.8% | 75,146 |
| Parlier | 119 | 1.3% | 114,372 |
| Reedley | 156 | 1.7% | 149,937 |
| Sanger | 257 | 2.8% | 246,667 |
| San Joaquin | 15 | 0.2% | 14,616 |
| Selma | 177 | 1.9% | 170,132 |
| Unincorporated | 1,757 | 18.9% | 1,685,514 |
| Unknown | 0 | 0.0% | 0 |
| Total | 9,309 | 100.0% | 8,929,008 |

BU 6645 - General Relief
 98/99 NCC: 3,049,728

| | Cases | Percent of Total | Share of Net County Cost | % only w/in County | Share of Net County Cost |
|----------------|--------------|------------------|--------------------------|--------------------|--------------------------|
| Clovis | 100 | 5.0% | 153,373 | 5.2% | 158,233 |
| Coalinga | 6 | 0.3% | 8,458 | 0.3% | 8,726 |
| Firebaugh | 0 | 0.0% | 0 | 0.0% | 0 |
| Fowler | 0 | 0.0% | 75 | 0.0% | 77 |
| Fresno | 1,380 | 69.5% | 2,119,274 | 71.7% | 2,186,431 |
| Huron | 0 | 0.0% | 0 | 0.0% | 0 |
| Kerman | 20 | 1.0% | 30,629 | 1.0% | 31,599 |
| Kingsburg | 17 | 0.8% | 25,808 | 0.9% | 26,625 |
| Mendota | 5 | 0.3% | 7,838 | 0.3% | 8,086 |
| Orange Cove | 15 | 0.8% | 23,037 | 0.8% | 23,787 |
| Parlier | 5 | 0.2% | 7,550 | 0.3% | 7,790 |
| Reedley | 10 | 0.5% | 15,081 | 0.5% | 15,559 |
| Sanger | 27 | 1.4% | 41,653 | 1.4% | 42,973 |
| San Joaquin | 5 | 0.2% | 7,389 | 0.2% | 7,624 |
| Selma | 48 | 2.4% | 74,284 | 2.5% | 76,638 |
| Unincorporated | 288 | 14.5% | 441,605 | 14.9% | 455,599 |
| Unknown | 61 | 3.1% | 93,672 | 0 | 0 |
| Total | 1,986 | 100.0% | 3,049,728 | 100% | 3,049,728 |

Appendix C - Justice Services Cost Allocation Detail

BU 2838 - Court Ancillary Services

Per traffic filings by zip code, 7/97-12/97, data provided by Emie Pauline
98/99 NCC: 12,625,033

| Jurisdiction | Tickets to Residents of: | % of Total | Share of Net County Cost | % only w/in County |
|----------------|--------------------------|---------------|--------------------------|--------------------|
| Clovis | 3,260 | 5.4% | 686,504 | 6.4% |
| Coalinga | 511 | 0.9% | 107,692 | 1.0% |
| Firebaugh | 567 | 0.9% | 119,409 | 1.1% |
| Fowler | 289 | 0.5% | 60,905 | 0.6% |
| Fresno | 28,409 | 47.4% | 5,983,403 | 55.8% |
| Huron | 252 | 0.4% | 53,004 | 0.5% |
| Kerman | 482 | 0.8% | 101,594 | 0.9% |
| Kingsburg | 585 | 1.0% | 123,280 | 1.1% |
| Mendota | 687 | 1.1% | 144,586 | 1.3% |
| Orange Cove | 300 | 0.5% | 63,193 | 0.6% |
| Parlier | 827 | 1.4% | 174,103 | 1.6% |
| Reedley | 1,242 | 2.1% | 261,658 | 2.4% |
| Sanger | 1,342 | 2.2% | 282,558 | 2.6% |
| San Joaquin | 249 | 0.4% | 52,532 | 0.5% |
| Selma | 1,561 | 2.6% | 328,683 | 3.1% |
| Unincorporated | 10,351 | 17.3% | 2,180,087 | 20.3% |
| Out of County | 9,030 | 15.1% | 1,901,843 | 0.0% |
| Total | 59,944 | 100.0% | 12,625,033 | 100.0% |

BU 2850 - County Clerk

1. Clerk charges cities for specific costs of elections.
2. Remaining net County costs are largely result of maintenance of voter rolls.
3. Therefore, number of registered voters is the appropriate basis for spreading costs.

County Clerk Net County Costs: 4,315,223

| Jurisdiction | Number of Registered Voters | % of Total | Share of Net County Costs |
|----------------|-----------------------------|---------------|---------------------------|
| Clovis | 31,723 | 10.2% | 441,005 |
| Coalinga | 3,633 | 1.2% | 50,505 |
| Firebaugh | 1,323 | 0.4% | 18,382 |
| Fowler | 1,618 | 0.5% | 22,493 |
| Fresno | 162,957 | 52.5% | 2,265,365 |
| Huron | 866 | 0.3% | 12,039 |
| Kerman | 2,522 | 0.8% | 35,060 |
| Kingsburg | 4,223 | 1.4% | 58,707 |
| Mendota | 1,903 | 0.6% | 26,455 |
| Orange Cove | 1,558 | 0.5% | 21,659 |
| Parlier | 2,731 | 0.9% | 37,986 |
| Reedley | 6,757 | 2.2% | 93,934 |
| Sanger | 512 | 0.2% | 7,118 |
| San Joaquin | 6,640 | 2.1% | 92,308 |
| Selma | 6,315 | 2.0% | 87,789 |
| Unincorporated | 75,128 | 24.2% | 1,044,409 |
| Total | 310,409 | 100.0% | 4,315,223 |

BU 2860 - District Attorney
 Per conversation with Robert Freed and Steve Rosconi, 9/22/98
 Use weighted average of Public Defender, Jail and Adult Probation Costs
 98/99 NCC: 9,328,676

| Jurisdiction | BU 2875 - At. Indigent Defense | BU 2880 - Public Defender | BU 3410 - Jail | BU 3430 - Probation | Total Costs | % of Total | Share of Net County Costs | % only w/in County | Share of Net County Costs |
|----------------|--------------------------------|---------------------------|-------------------|---------------------|-------------------|---------------|---------------------------|--------------------|---------------------------|
| Clovis | 158,881 | 303,549 | 568,768 | 415,743 | 1,445,939 | 3.9% | 364,077 | 4.7% | 436,989 |
| Coalinga | 22,624 | 42,853 | 221,041 | 132,404 | 419,022 | 1.1% | 105,507 | 1.4% | 128,636 |
| Firebaugh | 19,313 | 38,888 | 74,712 | 57,926 | 188,620 | 0.5% | 47,493 | 0.6% | 57,004 |
| Fowler | 11,861 | 22,820 | 34,761 | 23,618 | 92,748 | 0.3% | 23,353 | 0.3% | 28,030 |
| Fresno | 1,702,120 | 3,231,644 | 9,007,774 | 4,942,066 | 18,883,605 | 51.0% | 4,754,762 | 61.2% | 5,708,970 |
| Huron | 11,424 | 21,691 | 169,199 | 87,457 | 269,771 | 0.8% | 72,962 | 0.9% | 87,574 |
| Kerman | 25,190 | 47,826 | 159,355 | 59,646 | 292,018 | 0.8% | 73,528 | 0.9% | 88,253 |
| Kingsburg | 35,774 | 67,921 | 107,466 | 54,787 | 265,948 | 0.7% | 66,984 | 0.9% | 80,374 |
| Mendota | 27,340 | 51,907 | 187,020 | 60,551 | 326,818 | 0.9% | 82,280 | 1.1% | 98,770 |
| Orange Cove | 24,624 | 48,751 | 235,583 | 60,365 | 367,322 | 1.0% | 92,489 | 1.2% | 111,011 |
| Parlier | 37,789 | 71,747 | 256,437 | 71,404 | 437,377 | 1.2% | 110,129 | 1.4% | 132,183 |
| Reedley | 62,160 | 118,017 | 565,486 | 160,966 | 906,629 | 2.4% | 228,283 | 2.9% | 274,000 |
| Sanger | 59,851 | 113,253 | 287,139 | 144,786 | 614,829 | 1.7% | 154,810 | 2.0% | 185,812 |
| San Joaquin | 7,513 | 14,264 | 25,188 | 23,034 | 70,000 | 0.2% | 17,625 | 0.2% | 21,155 |
| Selma | 72,142 | 136,968 | 220,185 | 138,762 | 568,058 | 1.5% | 143,033 | 1.8% | 171,677 |
| Unincorporated | 498,070 | 946,636 | 2,863,403 | 1,384,923 | 5,692,030 | 15.4% | 1,433,214 | 18.4% | 1,720,236 |
| Out of County | 227,709 | 432,329 | 2,146,130 | 862,888 | 3,669,056 | 9.9% | 923,843 | 0.0% | 0 |
| Unknown | 0 | 0 | 0 | 2,511,240 | 2,511,240 | 6.8% | 632,313 | 0.0% | 0 |
| Total | 3,006,186 | 5,706,643 | 17,137,836 | 11,192,664 | 37,041,028 | 100.0% | 9,328,676 | 100.0% | 9,328,676 |

Budget Unit 2875 - Alternate Indigent Defense
 Per information provided by Sydney Jackson and Jon Weiser
 98/99 NCC: 3,005,185

| Jurisdiction | Case Load with Address in: | % of Total | Share of Net County Costs | % only w/in County | Share of Net County Costs |
|----------------|----------------------------|---------------|---------------------------|--------------------|---------------------------|
| Clovis | 1,109 | 5.3% | 159,881 | 5.8% | 172,988 |
| Coalinga | 157 | 0.8% | 22,624 | 0.8% | 24,478 |
| Firebaugh | 134 | 0.8% | 19,313 | 0.7% | 20,897 |
| Fowler | 82 | 0.4% | 11,861 | 0.4% | 12,834 |
| Fresno | 11,810 | 58.6% | 1,702,120 | 61.3% | 1,841,667 |
| Huron | 79 | 0.4% | 11,424 | 0.4% | 12,361 |
| Kerman | 175 | 0.8% | 25,190 | 0.9% | 27,256 |
| Kingsburg | 248 | 1.2% | 35,774 | 1.3% | 38,707 |
| Mendota | 190 | 0.9% | 27,340 | 1.0% | 29,581 |
| Orange Cove | 171 | 0.8% | 24,624 | 0.9% | 26,643 |
| Parlier | 262 | 1.3% | 37,789 | 1.4% | 40,888 |
| Reedley | 431 | 2.1% | 62,160 | 2.2% | 67,256 |
| Sanger | 414 | 2.0% | 59,851 | 2.1% | 64,541 |
| San Joaquin | 52 | 0.3% | 7,513 | 0.3% | 8,129 |
| Selma | 501 | 2.4% | 72,142 | 2.6% | 78,056 |
| Unincorporated | 3,456 | 16.6% | 498,070 | 17.9% | 538,903 |
| Out of County | 1,580 | 7.6% | 227,709 | 0.0% | 0 |
| Unknown | 0 | 0.0% | 0 | 0.0% | 0 |
| Total | 20,852 | 100.0% | 3,005,185 | 100.0% | 3,005,185 |

Budget Unit 2880 - Public Defender
 Per information provided by Sydney Jackson and Jon Weiser
 98/99 NCC: 5,705,643

| Jurisdiction | Case Load with Address in: | % of Total | Share of Net County Costs | % only w/in County | Share of Net County Costs |
|----------------|----------------------------|---------------|---------------------------|--------------------|---------------------------|
| Clovis | 1,109 | 5.3% | 303,549 | 5.8% | 328,435 |
| Coalinga | 157 | 0.8% | 42,953 | 0.8% | 46,475 |
| Firebaugh | 134 | 0.8% | 36,668 | 0.7% | 39,674 |
| Fowler | 82 | 0.4% | 22,520 | 0.4% | 24,366 |
| Fresno | 11,810 | 58.6% | 3,231,644 | 61.3% | 3,496,588 |
| Huron | 79 | 0.4% | 21,691 | 0.4% | 23,469 |
| Kerman | 175 | 0.8% | 47,826 | 0.9% | 51,747 |
| Kingsburg | 248 | 1.2% | 67,921 | 1.3% | 73,490 |
| Mendota | 190 | 0.9% | 51,907 | 1.0% | 56,163 |
| Orange Cove | 171 | 0.8% | 46,751 | 0.9% | 50,584 |
| Parlier | 262 | 1.3% | 71,747 | 1.4% | 77,629 |
| Reedley | 431 | 2.1% | 118,017 | 2.2% | 127,692 |
| Sanger | 414 | 2.0% | 113,253 | 2.1% | 122,536 |
| San Joaquin | 52 | 0.3% | 14,264 | 0.3% | 15,434 |
| Selma | 501 | 2.4% | 136,968 | 2.6% | 148,196 |
| Unincorporated | 3,456 | 16.6% | 945,635 | 17.9% | 1,023,162 |
| Out of County | 1,580 | 7.6% | 432,329 | 0.0% | 0 |
| Unknown | 0 | 0.0% | 0 | 0.0% | 0 |
| Total | 20,852 | 100.0% | 5,705,643 | 100.0% | 5,705,643 |

Budget Unit 3410 - Sheriff Main Jail
 Per Current Inmate population provided by Jim Engelman
 98/99 NCC: 17,137,836

| Jurisdiction | Inmates Residing in: | % of Total | Share of Net County Costs | % only w/in County | Share of Net County Costs |
|----------------|----------------------|---------------|---------------------------|--------------------|---------------------------|
| Clovis | 54 | 3.3% | 588,788 | 3.8% | 847,902 |
| Coalinga | 21 | 1.3% | 221,041 | 1.5% | 252,684 |
| Firebaugh | 7 | 0.4% | 74,712 | 0.5% | 85,407 |
| Fowler | 3 | 0.2% | 34,751 | 0.2% | 39,728 |
| Fresno | 860 | 52.6% | 9,007,774 | 60.1% | 10,297,295 |
| Huron | 18 | 1.0% | 189,199 | 1.1% | 193,421 |
| Kerman | 15 | 0.9% | 159,355 | 1.1% | 182,188 |
| Kingsburg | 10 | 0.6% | 107,468 | 0.7% | 122,850 |
| Mendota | 18 | 1.1% | 187,020 | 1.2% | 213,793 |
| Orange Cove | 23 | 1.4% | 235,583 | 1.6% | 269,308 |
| Parlier | 24 | 1.5% | 256,437 | 1.7% | 293,148 |
| Reedley | 54 | 3.3% | 565,486 | 3.8% | 646,440 |
| Sanger | 28 | 1.7% | 297,139 | 2.0% | 339,676 |
| San Joaquin | 2 | 0.1% | 25,188 | 0.2% | 28,794 |
| Selma | 21 | 1.3% | 220,185 | 1.5% | 251,708 |
| Unincorporated | 274 | 16.7% | 2,863,403 | 19.1% | 3,273,317 |
| Out of County | 205 | 12.5% | 2,146,130 | 0.0% | 0 |
| Unknown | 0 | 0.0% | 0 | 0.0% | 0 |
| Total | 1,637 | 100.0% | 17,137,836 | 100.0% | 17,137,836 |

Budget Unit 3430 - Probation
 Per information provided by Betsy Lindegren
 98/99 NCC: 11,192,564

| Jurisdiction | Case Load with Address In: | % of Total | Share of Net County Costs | % only w/in County | Share of Net County Costs |
|----------------|----------------------------|---------------|---------------------------|--------------------|---------------------------|
| Clovis | 666 | 3.7% | 415,743 | 5.3% | 595,162 |
| Coalinga | 212 | 1.2% | 132,404 | 1.7% | 189,544 |
| Firebaugh | 93 | 0.5% | 57,926 | 0.7% | 82,925 |
| Fowler | 38 | 0.2% | 23,616 | 0.3% | 33,808 |
| Fresno | 7,915 | 44.2% | 4,942,066 | 63.2% | 7,074,867 |
| Huron | 140 | 0.8% | 87,457 | 1.1% | 125,200 |
| Kerman | 96 | 0.5% | 59,646 | 0.8% | 85,387 |
| Kingsburg | 88 | 0.5% | 54,787 | 0.7% | 78,431 |
| Mendota | 97 | 0.5% | 60,551 | 0.8% | 86,682 |
| Orange Cove | 97 | 0.5% | 60,365 | 0.8% | 86,415 |
| Parlier | 114 | 0.6% | 71,404 | 0.9% | 102,219 |
| Reedley | 258 | 1.4% | 160,968 | 2.1% | 230,432 |
| Sanger | 232 | 1.3% | 144,786 | 1.9% | 207,270 |
| San Joaquin | 37 | 0.2% | 23,034 | 0.3% | 32,975 |
| Selma | 222 | 1.2% | 138,762 | 1.8% | 198,646 |
| Unincorporated | 2,218 | 12.4% | 1,384,923 | 17.7% | 1,982,601 |
| Out of County | 1,382 | 7.7% | 862,888 | 0.0% | 0 |
| Unknown | 4,022 | 22.4% | 2,511,240 | 0.0% | 0 |
| Total | 17,926 | 100.0% | 11,192,564 | 100.0% | 11,192,564 |

Budget Unit 3440 - Probation Juvenile Hall
 Per information provided by Betsy Lindegren
 98/99 NCC: 5,201,250

| Jurisdiction | Case Load with Address in: | % of Total | Share of Net County Costs | % only w/in County | Share of Net County Costs |
|----------------|----------------------------|---------------|---------------------------|--------------------|---------------------------|
| Clovis | 14 | 3.8% | 197,807 | 4.1% | 210,682 |
| Coalinga | 6 | 1.5% | 79,579 | 1.6% | 84,759 |
| Firebaugh | 2 | 0.4% | 22,913 | 0.5% | 24,404 |
| Fowler | 1 | 0.2% | 9,612 | 0.2% | 10,238 |
| Fresno | 223 | 61.9% | 3,218,520 | 65.9% | 3,428,009 |
| Huron | 7 | 1.9% | 100,075 | 2.0% | 106,588 |
| Kerman | 2 | 0.4% | 22,751 | 0.5% | 24,231 |
| Kingsburg | 1 | 0.3% | 13,515 | 0.3% | 14,395 |
| Mendota | 0 | 0.0% | 0 | 0.0% | 0 |
| Orange Cove | 3 | 0.9% | 48,166 | 1.0% | 51,301 |
| Parlier | 2 | 0.7% | 35,411 | 0.7% | 37,716 |
| Reedley | 6 | 1.6% | 82,771 | 1.7% | 88,159 |
| Sanger | 9 | 2.6% | 133,617 | 2.7% | 142,314 |
| San Joaquin | 0 | 0.0% | 0 | 0.0% | 0 |
| Selma | 6 | 1.6% | 81,033 | 1.7% | 86,307 |
| Unincorporated | 58 | 16.1% | 837,627 | 17.2% | 892,147 |
| Out of County | 14 | 3.9% | 202,271 | 0.0% | 0 |
| Unknown | 8 | 2.2% | 115,583 | 0.0% | 0 |
| Total | 360 | 100.0% | 5,201,250 | 100.0% | 5,201,250 |

Budget Unit 3448 - Probation Juvenile Camp
 Per information provided by Betsy Lindegren
 98/99 NCC: 749,684

| Jurisdiction | Case Load with Address in: | % of Total | Share of NCC | % only w/in County | Share of NCC |
|----------------|----------------------------|---------------|----------------|--------------------|----------------|
| Clovis | 10 | 7.3% | 55,099 | 7.8% | 56,744 |
| Coalinga | 0 | 0.0% | 0 | 0.0% | 0 |
| Firebaugh | 0 | 0.0% | 0 | 0.0% | 0 |
| Fowler | 0 | 0.0% | 31 | 0.0% | 32 |
| Fresno | 87 | 63.4% | 475,295 | 65.3% | 469,483 |
| Huron | 2 | 1.1% | 8,362 | 1.1% | 8,612 |
| Kerman | 1 | 0.4% | 2,851 | 0.4% | 2,937 |
| Kingsburg | 0 | 0.0% | 18 | 0.0% | 19 |
| Mendota | 0 | 0.0% | 0 | 0.0% | 0 |
| Orange Cove | 2 | 1.2% | 9,055 | 1.2% | 9,328 |
| Parlier | 1 | 0.6% | 4,448 | 0.6% | 4,579 |
| Reedley | 1 | 0.6% | 4,448 | 0.6% | 4,579 |
| Sanger | 1 | 0.9% | 6,702 | 0.9% | 6,902 |
| San Joaquin | 0 | 0.0% | 0 | 0.0% | 0 |
| Selma | 6 | 4.1% | 30,469 | 4.2% | 31,378 |
| Unincorporated | 24 | 17.5% | 131,178 | 18.0% | 135,094 |
| Out of County | 3 | 2.2% | 16,297 | 0.0% | 0 |
| Unknown | 1 | 0.7% | 5,432 | 0.0% | 0 |
| Total | 138 | 100.0% | 749,684 | 100.0% | 749,684 |